

THE O'NEIL GROUP, LLC  
4431 P Street, NW  
Washington, DC 20007  
Telephone: (202) 965-2878  
Facsimile: (202) 355-7610

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS HOLDINGS INC., *et al.*,  
Debtors.

Chapter 11  
Case No. 08-13555  
(Jointly Administered)

**SUMMARY SHEET PURSUANT TO UNITED STATES TRUSTEE GUIDELINES  
FOR REVIEWING APPLICATIONS FOR COMPENSATION AND  
REIMBURSEMENT OF EXPENSES FILED UNDER 11 U.S.C. §§ 330 AND 331**

**FIFTH INTERIM APPLICATION**

<b>NAME OF APPLICANT:</b>	The O'Neil Group, LLC
<b>DATE OF RETENTION:</b>	February 9, 2010, nunc pro tunc to January 6, 2010
<b>TIME PERIOD:</b>	February 1, 2011 through and including May 31, 2011
<b>ROLE IN THE CASE:</b>	Tax Services Provider to Debtors and Debtors-in-Possession
<b>CURRENT APPLICATION:</b>	Total Fees Requested: \$400,611.00 Total Expenses Requested: \$32,988.95
<b>PRIOR APPLICATIONS:</b>	January 31, 2010 – First Interim Application May 31, 2010 – Second Interim Application September 30, 2010 – Third Interim Application January 31, 2011 – Fourth Interim Application

FIFTH INTERIM APPLICATION PERIOD FEBRUARY 1, 2011 THROUGH MAY 31, 2011

PROFESSIONAL HOURS SUMMARY		
Engagement: International Tax Compliance – US Info Returns		

Professional	Level	Hours
O'Neil, Jacqueline M.	Managing Director	279.30
Barissi, Barbara A.	Director	400.20
De Souza Lawrence, Pauline	Director	513.40
Walsh, Bill	Manager	24.90
Duncan, Dixie	Manager	464.00
Wakerly, Scott	Manager	18.40
Barissi, Matthew	Manager	18.50
	Unbilled Travel	70.00
Total Hours:		1,788.70
Total	Blended Rate: \$ 190.00	\$ 326,553.00

Engagement: International Tax Services - 1118
---

Professional	Rate	Hours	Total Fees
O'Neil, Jacqueline M.	\$ 350.00	6.60	\$ 2,310.00
Total Hours:		6.60	
Total			\$ 2,310.00

Engagement: International Tax Compliance – Amended 2008 US Info Returns
---

Professional	Level	Hours
O'Neil, Jacqueline M.	Managing Director	38.20
Barissi, Barbara A.	Director	96.60
De Souza Lawrence, Pauline	Director	0.00
Duncan, Dixie	Manager	21.50
Walsh, Bill	Manager	11.20
Wakerly, Scott	Manager	4.40
	Unbilled Travel	12.00
Total Hours:		183.90
Total	Blended Rate: \$ 190.00	\$ 32,661.00

**Engagement: International Tax Services - Amended 2008 1118**

Professional	Rate	Hours	Total Fees
O'Neil, Jacqueline M.	\$ 350.00	10.00	\$ 3,500.00
De Souza Lawrence, Pauline	\$ 250.00	0.00	-
Total Hours:		10.00	
Total			\$ 3,500.00

**Engagement: State and Local Tax Compliance Services**

Professional	Level	Hours
O'Neil, Jacqueline M.	Managing Director	7.90
Barissi, Barbara A.	Director	15.20
De Souza Lawrence, Pauline	Director	
Walsh, Bill	Manager	
Duncan, Dixie	Manager	
Wakerly, Scott	Manager	
Barissi, Matthew	Manager	
	Unbilled Travel	
Total Hours:		23.10
Total	Blended Rate: \$ 190.00	\$4,389.00

**Engagement: Real Estate JV Compliance Review**

Professional	Level	Hours
O'Neil, Jacqueline M.	Managing Director	39.10
Wakerly, Scott	Manager	4.90
Walsh, Bill	Manager	120.20
Total Hours:		164.20
Total	Blended Rate: \$ 190.00	\$ 31,198.00

**TOTAL: International, Real Estate and State Tax Services**

Total Hours	Total Fees	Total Expenses	Total
2,094.50	\$ 400,611.00	\$ 32,988.95	\$ 433,599.95

THE O'NEIL GROUP, LLC  
4431 P Street, NW  
Washington, DC 20007

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

----- X  
In re :

LEHMAN BROTHERS HOLDINGS INC., *et al.*, :  
Debtors. :

Chapter 11  
Case No. 08-13555  
(Jointly Administered)  
----- X

**FIFTH INTERIM FEE APPLICATION OF THE O'NEIL GROUP, LLC FOR  
ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND FOR  
REIMBURSEMENT OF EXPENSES AS TAX SERVICES PROVIDERS TO THE  
DEBTORS AND DEBTORS-IN-POSSESSION  
FOR THE PERIOD FROM FEBRUARY 1, 2011 TO MAY 31, 2011**

The O'Neil Group ("O'Neil Group" or the "Firm"), consultants to Lehman Brothers Holdings Inc. ("LBHI") and its subsidiaries that are debtors and debtors in possession in these proceedings (collectively, the "Debtors" ), for its third interim application (the "Application"), pursuant to sections 330(a) and 331 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and the *Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses for Professionals* [Docket No. 1388] ("the Compensation Order"), for allowance of compensation for professional services performed by The O'Neil Group during the period commencing February 1, 2011, through and including May 31, 2011 (the "Compensation Period"), and for reimbursement of its actual and necessary expenses incurred during the Compensation Period, respectfully represents:

### **Background**

1. Commencing on September 15, 2008 and periodically thereafter (as applicable, the “Commencement Date”), the above captioned debtors and debtors-in-possession (collectively, the “Debtors”) commenced with this Court voluntary cases under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”). The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On September 17, 2008, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed a statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

3. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583] the Court approved the U.S. Trustee’s appointment of the Examiner.

### **Jurisdiction**

4. This Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

### **Lehman’s Business**

5. Prior to the events leading up to these chapter 11 cases, Lehman was the fourth largest investment bank in the United States. For more than 150 years, Lehman has been a leader in the global financial markets by serving the financial needs of corporations, governmental units, institutional clients and individuals worldwide.

6. Additional information regarding the Debtors' businesses, capital structures, and the circumstances leading to the commencement of these chapter 11 cases is contained in the Affidavit of Ian T. Lowitt Pursuant to Rule 1007-2 of the Local Bankruptcy Rules for the Southern District of New York in Support of First-Day Motions and Applications, filed on September 15, 2008 [Docket No. 2].

**Retention of The O'Neil Group**

1. 7. By an order dated February 9, 2010 (the "Retention Order"), the Court approved the application dated January 27, 2010 filed by the Debtors seeking authorization pursuant to section 327(a) and 328(a) of the Bankruptcy Code *nunc pro tunc* to January 6, 2010 to employ The O'Neil Group as Tax Services Providers (the "Retention Application"). These matters are more fully described in the Declaration of Jacqueline O'Neil, a managing director of The O'Neil Group, sworn to January 26, 2010 and in accordance with the terms and conditions set forth in the agreements between the Debtors and The O'Neil Group, including without limitations, the provisions described in the engagement letter, dated as of January 26, 2010 (the "Engagement Letter"), as modified by paragraph 17 of the O'Neil Declaration and engagement letter dated as of December 6, 2010 and the Supplemental Affidavit filed on or about March 24, 2011 in support thereof.

**Summary of Requested Professional Compensation  
And Reimbursement of Expenses**

8. This Application has been prepared in accordance with (a) the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "Local Guidelines"), (b) the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. §§ 330 and 331 adopted on January 30, 1996 (the "UST

Guidelines”), and (c) the Court’s Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals entered on or about June 25, 2009 (the “Interim Compensation Order” and, collectively with the Local Guidelines and the UST Guidelines, the “Guidelines”).

9. The O’Neil Group has previously requested compensation from the Court for professional services and reimbursement of expenses in its First Interim Fee Application filed for the period from January 6, 2010 through and including January 31, 2010, its Second Interim Fee Application filed for the period from February 1, 2010 through and including May 31, 2010, its Third Interim Fee Application filed for the period from June 1, 2010 through and including September 30, 2010 and its Fourth Interim Fee Application filed for the period from October 1, 2010 through and including January 31, 2011. By the January, 2010 application, The O’Neil Group requested allowance in full of interim compensation for professional services rendered to the Debtors during the Compensation Period, in the aggregate amount of \$7,776, and for reimbursement of actual, necessary expenses incurred in connection with such services in the aggregate amount of \$1,936.92. During that first Interim Compensation Period, The O’Neil Group expended a total of 41.7 hours for which compensation was sought. By the May, 2010 application, The O’Neil Group requested allowance in full of interim compensation for professional services rendered to the Debtors during the Compensation Period, in the aggregate amount of \$278,425.50, and for reimbursement of actual, necessary expenses incurred in connection with such services in the aggregate amount of \$27,864.26. During the Compensation Period, The O’Neil Group expended a total of 1,600.25 hours including 90 hours of unbillable travel for which compensation is sought. By the September, 2010 application, The O’Neil Group requested allowance in full of interim compensation for professional services rendered to the Debtors during the Compensation Period, in

the aggregate amount of \$886,566.50, and for reimbursement of actual, necessary expenses incurred in connection with such services in the aggregate amount of \$64,251.10. During the Compensation Period, The O'Neil Group expended a total of 4,847.20 hours including 116 hours of unbillable travel for which compensation was sought. By the January, 2011 application, The O'Neil Group requested allowance in full of interim compensation for professional services rendered to the Debtors during the Compensation Period, in the aggregate amount of \$396,129.00, and for reimbursement of actual, necessary expenses incurred in connection with such services in the aggregate amount of \$27,908.00. During the Compensation Period, The O'Neil Group expended a total of 2,088.20 hours including 72 hours of unbillable travel for which compensation was sought.

10. By this Application, The O'Neil Group seeks allowance in full of interim compensation for professional services rendered to the Debtors during the Compensation Period, in the aggregate amount of \$400,611.00, and for reimbursement of actual, necessary expenses incurred in connection with such services in the aggregate amount of \$32,988.95. During the Compensation Period, The O'Neil Group expended a total 2,176.50 hours including 80.8 hours of unbillable travel for which compensation is sought.

11. In accordance with the Interim Compensation Order, The O'Neil Group has received monthly payments to date for services rendered, subject to the court-ordered hold back provisions. By this Application, The O'Neil Group seeks payment of the remaining \$80,122.20 which amount represents the Court-ordered 20% holdback of The O'Neil Group requested fees during the Compensation Period.

12. During the Compensation Period, other than pursuant to the Interim Compensation Order, The O'Neil Group has received no payment and no promises of payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Application. Except as set forth in the O'Neil Declaration, The O'Neil



Group has not shared or agreed to share any of its compensation in connection with this matter with any other person, as permitted by section 504 of the Bankruptcy Code.

13. The compensation arrangements provided for in the Engagement Letter are consistent with and typical of arrangements entered into by The O'Neil Group and other tax firms with respect to rendering comparable services for clients similar to the Debtors, both in and outside of bankruptcy. Considering the Services that The O'Neil Group will provide, and the market prices for The O'Neil Group's services, the Debtors submit that the Fee Structure (including reasonable reimbursements) is reasonable under the standards set forth in section 328(a) of the Bankruptcy Code and fulfills the requirements of Rule 2014-1 of the Local Rules.

14. Prior to the filing of this Application, The O'Neil Group sent the Debtors, Weil, Gotshal & Manges LLP, the U.S. Trustee, Feinberg Rozen (former Fee Committee), and counsel to the Creditors' Committee monthly fee statements setting forth The O'Neil Group's fees for professional services rendered and expenses incurred beginning October 1, 2010 through January 31, 2011. No party objected to any element of any of The O'Neil Group's 2010 monthly statements. However, there was an objection to the agreed to ten (\$10) dollar increase to the fixed hourly rate submitted in the January, 2011 Statement by the US Trustee. This fee increase is pursuant to the amended and restated engagement agreement entered into on December 6, 2010 between The O'Neil Group and the Debtors. A Supplemental Affidavit and Disclosure Statement was filed by Jacqueline O'Neil on behalf of The O'Neil Group on March 24, 2011 in support of this agreed to fee increase.

15. Pursuant to the UST Guidelines, annexed to the U.S. Trustee summary section preceding this Application is a schedule setting forth all The O'Neil Group professionals who have performed services in these Chapter 11 cases during the Compensation Period, their title and the total number of hours performed.

16. Pursuant to the Local Guidelines, a certification regarding compliance with the same is annexed hereto as Exhibit A.

17. Annexed hereto as Exhibit B is a schedule specifying the categories of actual and necessary expenses for which The O'Neil Group is seeking reimbursement and the total amount for each such expense category.

18. Pursuant to the UST Guidelines, annexed hereto as Exhibit C is a summary of the number of hours and amounts billed by The O'Neil Group during the Compensation Period, organized by task. The O'Neil Group maintains computerized records of the time spent by all The O'Neil Group professionals in connection with the Debtors' Chapter 11 cases.

19. To the extent that time or disbursement charges for services rendered or expenses incurred relate to the Compensation Period, but were not processed prior to the preparation of this Application, The O'Neil Group reserves the right to request compensation for such services and reimbursement of such expenses in a future application.

#### **Summary of Services**

20. The Debtors sought and received the Court's approval to retain The O'Neil Group because The O'Neil Group is a firm specializing in corporate tax compliance and accounting related services in both the ordinary course and crisis management and restructuring environments for public and private companies, and other constituents. Furthermore, The O'Neil Group provided international and state income tax compliance services for the Debtors in 2010 during the 2009 compliance period. As a result, The O'Neil Group has a strong foundation of knowledge and understanding of the Lehman Tax Department systems, processes. The O'Neil Group will perform services that are necessary to meet the compliance requirements of and will provide daily management services for the internal tax department. The Debtors believe that The O'Neil Group possesses extensive tax expertise useful in these cases, and that The O'Neil Group

is well-qualified to advise the Debtors. Furthermore, the Debtors selected The O'Neil Group because of their expertise in providing tax services to debtors and creditors in chapter 11 and other distressed situations. *See e.g., In re The 1031 Tax Group, LLC*, Case No. 07-11448 (MG) (Bankr. S.D.N.Y. July 3, 2007) [Doc. No. 334]; *In re Delta Air Lines, Inc., et al.*, Case No. 05-17923 (ASA) (Bankr. S.D.N.Y. Jan. 23, 2007) [Doc. No. 4234]; *In re Northwest Airlines Corporation, et al.*, Case No. 05-17930 (ALG) (Bankr. S.D.N.Y. Oct. 27, 2005) [Doc. No. 822]; *In re The Delaco Company*, Case No. 04-10899 (CB) (Bankr. S.D.N.Y. Mar. 3, 2004) [Doc. No. 48]; *In re Global Crossing Ltd., et al.*, Case No. 02-40187 (REG) (Bankr. S.D.N.Y. July 15, 2002) [Doc. No. 1446].

21. Furthermore, The O'Neil Group has indicated a desire and willingness to act in these Chapter 11 cases and render the necessary professional services as tax services providers for the Debtors, on the terms set forth in the Engagement Letter and described herein, and to subject itself to the jurisdiction of the Court.

22. By the Retention Order, the Debtors received the Court's approval to retain The O'Neil Group as Tax Services Providers to LBHI pursuant to section 327(a) and 328(a) of the Bankruptcy Code, *nunc pro tunc* to the January 6, 2010 to perform certain tax services, all as more fully describes in the Declaration of Jacqueline O'Neil, managing director of The O'Neil Group, sworn January 26, 2010, and in accordance with the terms and conditions set forth in the agreements between the Debtors and The O'Neil Group, including without limitations, the provisions described in the engagement letter, dated as of December 6, 2010.

23. During this compensation period, The O'Neil Group personnel assisted the management of Lehman Brothers Holding Incorporated (LBHI) and Alvarez and Marsal (A&M) with the preparation and processing of the 2010 International tax returns, Forms 5471, 8858 and 8865 and the necessary foreign tax credit filing on Form 1118 for the 2009 US Corporate Income

Tax Return. The preparation of these forms is required to be filed by the Internal Revenue Service. The O'Neil Group also assisted LBHI with state and local tax compliance preparation and review. And, The O'Neil Group assisted with review of the joint venture real estate partnership tax returns for 2010, including the implementation of an updated review process. Additionally, The O'Neil Group assisted the management of Lehman Brothers Holding Incorporated (LBHI) and Alvarez and Marsal (A&M) with the preparation and processing of the Amended 2008 International tax returns, Forms 5471, 8858 and 8865 and the necessary foreign tax credit filing on Form 1118 for the Amended 2008 US Corporate Income Tax Return.

24. These professional services included meetings and discussions with the Lehman Tax Management team to discuss the addition and challenges of the new General Ledger and file management systems, new international tax transactions, foreign tax filings and additional tax compliance strategies. Services provided by The O'Neil Group also include day to day management of the internal tax department – specifically the international tax compliance team. As part of the services provided, The O'Neil Group developed workpaper templates and compliance processes that required training and implementation. The O'Neil Group also provided technical tax training and guidance to the Lehman internal tax staff and interns – in furtherance of an efficient tax compliance process. During this period, The O'Neil Group tax team continued with the preparation and review of the Amended 2008 Corporate Income Tax Return, the State Income Tax Returns and the Joint Venture Real Estate Partnership Returns. The O'Neil Group also completed the preparation of a draft of Form 1118 for the Amended 2008 Corporate Income Tax Return.

25. The following is a summary of the significant professional services rendered by The O'Neil Group during the Compensation Period. All services provided by The O'Neil Group are classified under Uniform Billing Code 1800 – Tax Services. This detail task summary is organized in accordance with The O'Neil Group's internal system of project or work codes.

Task Description

10 Project Planning

Project planning including providing communication to Lehman management team with weekly status updates, developing oversight structure of tax project, and developing 2009 updates to workpaper standardization and process.

20 Client Meetings

Client meetings including attending Tax compliance strategy meetings between Lehman Management and A&M with discussions of process, areas of simplification and areas of continuing difficulties (domestic and international), international transaction briefings and meetings between Lehman Management and The O'Neil Group tax team, weekly status meeting with Lehman management, Lehman interns, new Lehman staff and The O'Neil Group tax team to discuss project status, developing issues, and on-going standardized procedures.

30 Review Prior year returns and workpapers

Review prior year returns and workpapers including review of hard copy and soft copy files to obtain transitional knowledge required to complete project and to ensure compliance with Lehman established procedures and processes.

35 SharePoint and File Management

Project oversight and assistance with the update of the new File Management System which is necessary for document protection and deposit and for the purpose of future audit and review processes.

40 Compliance Preparation

Compliance preparation including the preparation of Forms 5471, 8858, and 8865, 1118 and their related workpapers, calculations and required schedules. This includes the set up and upload into the new automated workbooks and reconciliation with the Tax Attribute Schedule and Earnings and Profits workbook. Compliance preparation also includes the preparation of the State and Local income tax returns and related workpapers.

47 Earning and Profits Analysis

Earnings and Profits analysis including review and analysis of entity file, roll-over of prior year data, incorporation of current year data, to allow for a reconciliation of E&P ending balance with Schedule J in return preparation process. New automated E&P workbook developed and training set for all Lehman tax staff.

48 Foreign Income Analysis

Foreign income analysis including review and analysis of all corporate income reported on Consolidated 1120 US Income Tax Return and determination of Source of Income and classification of all foreign income required to be reported on the Foreign Tax Credit Form 1118 as part of the return preparation process.

49 Foreign Tax Credit Analysis

Preparation of the Foreign Tax Credit Form 1118 including determination of all corporate deductions that are properly allocated to foreign income as reported on the 1118 as part of the return preparation process. Preparation of the new Schedule K – Foreign Tax Carryover Reconciliation Schedule that is now required as part of the foreign tax credit analysis. Creation of automated upload schedule for 1118 data as an interface with tax prep software InSource.

50 Compliance Review

Compliance review and analysis of Forms 5471, 8858, and 8865, 1118 and their related workpapers, calculations and required schedules. Compliance review also includes the review of the State and Local income tax returns and related workpapers and review of the Real Estate Joint Venture Partnership returns.

70 Tax Planning and Research

Other required tax planning and research associated with this project including client requested analysis and necessary planning and research required to more accurately and efficiently complete the engagement.

95 Travel time - Billable

Travel time that is billable as it exceeds the agreed-to unbilled 2 hour commute.

100 Billable time and expense reporting

Time and expense reporting including the fee application preparation services and other time incurred in the execution of this engagement as required by the Bankruptcy Requirements and other Court Obligations.

26. The foregoing professional services performed by The O'Neil Group were necessary and appropriate to the administration of the Debtors' chapter 11 cases. These services were in the best interests of the Debtors and other parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance and nature of the

problems, issues and tasks involved. The services were performed in an efficient manner.

27. The professional services performed by The O'Neil Group on behalf of the Debtors during the Compensation Period required an aggregate expenditure of 2,176.50 (2,094.50 billed) recorded hours by The O'Neil Group's professionals. During the Compensation Period, The O'Neil Group billed the Debtors for time expended by professionals based on a blended hourly rate of \$190.00 per hour for the International and State and Local Tax Compliance engagements and at significantly reduced rates for the 1118 Foreign Tax Credit Engagement as follows:

Title	Hourly Rate
Tax Managing Director	\$350
Tax Director	\$250
Tax Manager	\$190
Tax Associate	\$125

28. As set forth in Exhibit B hereto, The O'Neil Group has incurred or disbursed \$32,988.95 in expenses in providing professional services to the Debtors during the Compensation Period. These expense amounts are intended to cover direct operating costs, which costs are not incorporated into The O'Neil Group's hourly billing rates.

**The Requested Compensation and Expense Reimbursement  
Should be Allowed**

29. Section 331 of the Bankruptcy Code provides for compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code reasonable compensation for "actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1).

Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court should consider the nature, the extent, and the value of such services, taking into account all relevant factors, including—

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

30. In the instant case, The O'Neil Group respectfully submits that the services for which it seeks compensation and the expenditures for which it seeks reimbursement in this Application were necessary for and beneficial to the orderly administration of the Debtors' estates. The O'Neil group functions as part of the Debtors' internal tax department on a daily basis. Such services and expenditures were necessary to and in the best interests of the Debtors' estates and creditors. The O'Neil Group further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors, their estates and all parties in interest.

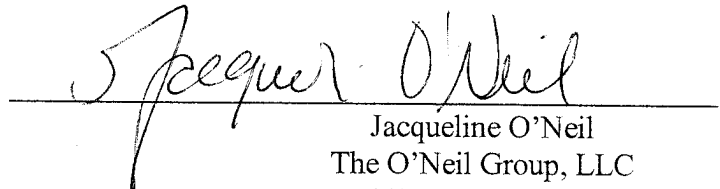
31. In sum, approval of the compensation for professional services and reimbursement of expenses sought herein is warranted.

### **Conclusion**



WHEREFORE The O'Neil Group respectfully requests (i) an allowance of compensation for professional services rendered during the Compensation Period in the amount of \$400,611.00 and reimbursement of actual and necessary expenses The O'Neil Group incurred during the Compensation Period in the amount of \$32,988.95; (ii) authorization for the Debtors to pay to The O'Neil Group that portion of the compensation amount not yet paid; (iii) that the allowance of such compensation for professional services rendered and reimbursement of actual and necessary expenses incurred be without prejudice to The O'Neil Group's right to seek additional compensation for services performed and expenses incurred during the Compensation Period that were not processed at the time of this Application; and (iv) such other and further relief as is just.

Dated: June 23, 2011  
Washington, DC

  
Jacqueline O'Neil  
The O'Neil Group, LLC  
4431 P Street, NW  
Washington, DC 20007

**INDEX OF EXHIBITS**

Exhibit A  
Exhibit B  
Exhibit C

Certification of Jacqueline O'Neil  
Schedule of Expenses  
Detail of Services by Work Code

**EXHIBIT A**

THE O'NEIL GROUP, LLC  
4431 P Street, NW  
Washington, DC 20007  
Telephone: (202) 965-2878  
Facsimile: (202) 355-7610

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X  
In re :

: Chapter 11  
: Case No. 08-13555

LEHMAN BROTHERS HOLDINGS INC., *et al.*, :  
Debtors. :

(Jointly Administered)

-----X  
**CERTIFICATION UNDER UNITED STATES TRUSTEE GUIDELINES IN  
RESPECT OF THIRD INTERIM APPLICATION OF THE O'NEIL GROUP  
CONSULTING GROUP FOR ALLOWANCE OF COMPENSATION FOR SERVICES  
RENDERED AND FOR REIMBURSEMENT OF EXPENSES AS TAX SERVICES  
PROVIDERS TO DEBTORS AND DEBTORS-IN-POSSESSION**

I, Jacqueline O'Neil, hereby certify that:

I. I am a managing director with the applicant firm, The O'Neil Group ("The O'Neil Group"), and am the professional designated by The O'Neil Group with responsibility for compliance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "Local Guidelines"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the "UST Guidelines") and the Second Amended Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals entered by

the Court on or about June 25, 2009 (the “Interim Compensation Order”, and collectively with the Local Guidelines and UST Guidelines, the “Guidelines”) in the chapter 11 cases of Lehman Brothers Holdings Inc. and its subsidiaries that are debtors and debtors in possession in these proceedings (collectively, the “Debtors”).

II. This certification is made in support of The O’Neil Group’s fifth interim fee application dated, June 23, 2011 (the “Application”), seeking the entry of an order pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) granting interim allowance of compensation for services rendered and reimbursement of expenses incurred for the period commencing February 1, 2011 through and including May 31, 2011 (the “Compensation Period”), and directing payment of fees and expenses that were not paid or which were previously subject to a holdback.

III. In respect of section B.1 of the Local Guidelines, I certify that:

- a. I have read the Application;
- b. to the best of my knowledge, information and belief formed after reasonable inquiry, the fees and expense reimbursements sought fall within the Guidelines;
- c. the fees and expense reimbursements sought are billed at rates not exceeding those customarily charged by The O’Neil Group and generally accepted by The O’Neil Group’s clients; and
- d. in seeking reimbursement of an expense, The O’Neil Group does not make a profit on that expenditure, whether it is performed in-house or by a third party.

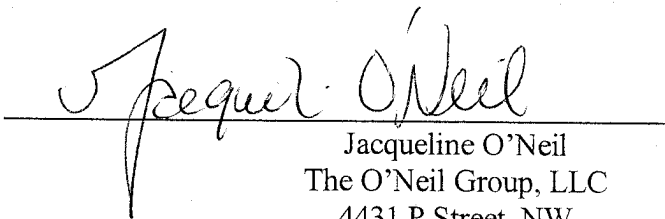
IV. In respect of section B.2 of the Local Guidelines and as required by the Interim Compensation Order, I certify that The O’Neil Group has complied with those provisions

requiring it to provide Weil, Gotshal & Manges LLP, the Debtors, the Fee Committee, counsel for the statutory committee of unsecured creditors appointed in these cases and the United States Trustee for the Southern District of New York, on a monthly basis, a statement of The O'Neil Group's fees and expenses accrued during the previous month.

V. Although the Debtors have not reviewed this Application, they have reviewed The O'Neil Group's monthly statements of fees and expenses, to which there have been no objections, and approved the amounts requested.

VI. In respect of section B.3 of the Local Guidelines, I certify that Weil, Gotshal & Manges LLP, Debtors, the Fee Committee, counsel for the statutory committee of unsecured creditors and the United States Trustee for the Southern District of New York are each being provided with a copy of the Application.

Dated: June 23, 2011  
Washington, DC

A handwritten signature in cursive script, reading "Jacqueline O'Neil", is written over a horizontal line.

Jacqueline O'Neil  
The O'Neil Group, LLC  
4431 P Street, NW  
Washington, DC 20007

**EXHIBIT B - ACTUAL AND NECESSARY DISBURSEMENTS INCURRED BY THE O'NEIL GROUP**

FIFTH INTERIM APPLICATION PERIOD FEBRUARY 1, 2011 THROUGH MAY 31, 2011

Detail of Actual and Necessary Expenses by Type		
Professional		Expense
Airfare (including baggage fees)		\$ 4,320.80
Hotel/Lodging		\$ 18,179.72
Ground Transportation - Train, Cab, Metro		\$ 3,896.90
Travel Meals & Incidentals - Per Diem		\$ 5,796.00
Meals - Client Attending		\$ 438.64
Mileage and Parking		\$ 63.00
Postage		\$ 293.89
Total		\$ 32,988.95

**EXHIBIT C - DETAIL OF SERVICES BY UNIFORM BILLING TASK CODE**

PROFESSIONAL HOURS SUMMARY			
Description	Code	Hours	Fees
International Tax - 5471 Compliance	1800	1,788.70	\$ 326,553.00
International Tax - 1118 Compliance	1800	6.60	\$ 2,310.00
State and Local Tax Compliance	1800	23.10	\$ 4,389.00
Real Estate Joint Venture Review	1800	164.20	\$ 31,198.00
International Tax - 5471 (amended 2008)	1800	183.90	\$ 32,661.00
International Tax - 1118 (amended 2008)	1800	10.00	\$ 3,500.00
Travel - Unbillable		(82.00)	\$ -
Total		2,094.50	\$ 400,611.00

TOTAL: International Tax Services		
Total Fees	Total Expenses	Total
\$ 400,611.00	\$ 32,988.95	\$ 433,599.95

THE O'NEIL GROUP  
4431 P Street, NW  
Washington, DC 20007  
Telephone: (202) 965-2878  
Facsimile: (202) 355-7610  
Jacqueline O'Neil

In Re:

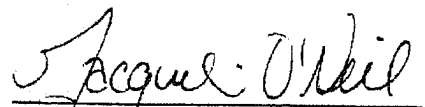
**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	:
	:
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	:
	:
Debtors.	:
	:
	:
	:
-----X	

Chapter 11 Case No.  
08-13555 (JMP)  
(Jointly Administered)

Debtors Address:           Lehman Holdings Inc.  
                                  1271 Avenue of the Americas, 45<sup>th</sup> Floor  
                                  New York, New York 10020

**MONTHLY FEE STATEMENT OF THE O'NEIL GROUP, LLC**  
**FOR PROFESSIONAL SERVICES AND DISBURSEMENTS FOR THE PERIOD**  
**February 1, 2011 THROUGH February 28, 2011**



Jacqueline O'Neil  
Managing Director  
THE O'NEIL GROUP  
4431 P Street, NW  
Washington, DC 20007



### Invoice Summary

Period Ending: February 28, 2011

INVOICE NO: 201203204205

Client: Lehman Brothers Mr. Jeff Ciongoli, Managing Director, Tax

Mr. John Shanahan, Senior Vice President, Tax

Ms. Hilda Cupeles-Nieves, Vice President, Tax

(201) 499-6997

Phone:

Project Name:

International, State and Local and Real Estate Tax Compliance

Project Number:

2011-11, 2011-016, 2011-017 and 2011-014

Project Start Date:

01/01/11

Project End Date:

12/31/11 estimated

Managing Director:

Jacqueline O'Neil

Cell Phone: (443) 362-0990

Tax Director:

Barbara A. Barissi

Cell Phone: (616) 901-7343

### Invoice Summary

During this period, The O'Neil Group personnel assisted the management of Lehman Brothers Holding Incorporated (LBHI) and Alvarez and Marsall (A&M) with the internal analysis of the 2008 Amended International tax returns, Forms 5471, 8858, and 8865 and required update to the Foreign Tax Credit Limitation calculation and Form 1118. The review of the 2010 Joint Venture Real Estate tax returns started, as requested. The O'Neil Group also provided compliance assistance related to the planning for 2010 International tax returns, Forms 5471, 8858, and 8865. The O'Neil Group's services and assistance during this time period focused on the following work streams:

#### Amended 2008 Forms 5471, 8858 and 8865:

- Preparation of schedules of 2008 International Filings and changes in General Ledger balances - for purposes of the Amended 2008 Return.
- Review and analysis of 2008 amended information and changes required to amended 2008 California 5471 report.
- Review and analysis of Standalone entities for E&P calculation.
- Reconciliation of beginning 2010 Sch J workbook to Tax Return.

#### Amended 2008 - 1118 Foreign Tax Credit Limit Calculation:

- Preparation of Foreign Source Income calculation and review of inclusions for 1118 Foreign Tax Credit Calculation
- Review of 1118 Foreign Tax Credit Calculation and investment in CFCs on updated 1120.

#### 2010 International Tax Compliance:

- Compliance Preparation of 2010 International Tax Returns. Preparation of workbook for Dormant and non-A&M Managed returns.
- Complete tax returns and workpapers for Dormant 2010 Returns.
- Rollover the tax pools tab on the 2009 Tax Attribute schedule.

#### 2010 Real Estate Joint Venture Return Review:

- Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.





**Uniform Billing Task Code:**

Fees - Amended 2008 International Tax Compliance (2011-016)	<b>1800 - Tax Issues</b>	\$ 24,776.00
Fees for 1118 Compliance (2011-017)	<b>1800 - Tax Issues</b>	\$ 3,500.00
Fees for 2010 International Tax Compliance (2011-011)	<b>1800 - Tax Issues</b>	\$ 34,257.00
Fees for Real Estate JV Compliance-Review (2011-014)	<b>1800 - Tax Issues</b>	<u>\$ 817.00</u>

Total Amount of Compensation for Professional Services \$ 63,350.00

Less Holdback (20%) per Court Order dated October 11, 2008 \$ 12,670.00

Interim Compensation for Professional Services (80%) \$ 50,680.00

Total Reimbursement for Actual and Necessary Expenses \$ 6,119.76

<b>TOTAL REQUESTED PAYMENT</b>	<b>\$56,799.76</b>
--------------------------------	--------------------

# **The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## **Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Mar 4, 2011  
**Invoice Num:** 201  
**Billing From:** Feb 01, 2011  
**Billing To:** Feb 28, 2011  
**Client ID:** LBH

### **International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)**

#### **Professional Services**

	<u>Rate</u>	<u>Bill Hours</u>	<u>Charge</u>
<i>Compliance Preparation</i>			
▶ William R. Walsh	\$190.00	15.80	\$3,002.00
▶ Dixie Duncan	\$190.00	44.50	\$6,455.00
▶ Jacqueline M. O'Neil	\$190.00	17.00	\$3,230.00
▶ Pauline deSouza	\$190.00	63.00	\$11,970.00
<i>Earnings and Profits Analysis</i>			
▶ Pauline deSouza	\$190.00	25.00	\$4,750.00
<i>Travel - Billable</i>			
▶ Dixie Duncan	\$190.00	2.00	\$380.00
▶ Pauline deSouza	\$190.00	13.00	\$2,470.00
<i>Travel - Unbilled</i>			
▶ Dixie Duncan	\$0.00	2.00	\$0.00
▶ Pauline deSouza	\$0.00	4.00	\$0.00
<b>Professional Services Total:</b>			<b>\$34,257.00</b>

#### **Reimbursable Expenses:**

Hotel	\$1,132.68
Meals - Per Diem	\$366.00
Mileage	\$18.00
Per Diem	\$366.00
Travel - Airline	\$1,497.00
Travel - Baggage Fee	\$25.00
Travel - Cab	\$150.00
Travel - Metro	\$20.00
Travel - Train	\$156.00
<b>Reimbursable Expenses Total:</b>	<b>\$3,730.68</b>
<b>Amount Due This Invoice:</b>	<b>\$37,987.68</b>

#### **Accounts Receivable**

<u>Inv Num</u>	<u>Inv Date</u>	<u>Bill Amt</u>	<u>Pay Date</u>	<u>Amt Paid</u>	<u>Inv Balance</u>	<u>Late Fee</u>	<u>Late Fee Paid</u>
----------------	-----------------	-----------------	-----------------	-----------------	--------------------	-----------------	----------------------

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Clongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Mar 4, 2011  
Invoice Num: 201  
Billing From: Feb 01, 2011  
Billing To: Feb 28, 2011

### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

#### Professional Services:

Date	Employee	Description	Hours	Rate	Amount
2/1/2011	PDL	Earnings and Profits Analysis Compliance preparation including rollover of E&P for consolidated returns, clear errors on E&P rollovers and prepare 2010 E&P worksheet for 5471 WPs	5.00	\$190.00	\$950.00
2/1/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Review of workbook rollover with Pauline and review of GP TB with Hilda and Ann.	4.00	\$190.00	\$760.00
2/2/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Review of workbook for Dormant and non-A&M Managed returns with Pauline.	2.00	\$190.00	\$380.00
2/2/2011	PDL	Compliance Preparation Compliance preparation of workpapers for non-GP entities, check for links and trouble shoot for errors in data flow and carryforward of E&P from prior year	4.00	\$190.00	\$760.00
2/2/2011	PDL	Compliance Preparation Assist Aqiyia Job in preparation of fx rate template using Qantas and detail review input.	2.00	\$190.00	\$380.00
2/3/2011	PDL	Compliance Preparation Compliance review and individual training for 5471 preparation including preparation of 4 5471s with preparers.	3.50	\$190.00	\$665.00
2/3/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Review with John Shonahan and Hilda CN.	2.00	\$190.00	\$380.00
2/3/2011	DDD	Compliance Preparation Complete tax returns and workpapers for: EFO 195 LB INTL TRUST, EFO 220 LBCCV, EFO225 LBSP NOMINEES, EFO 240 LE NOUVEAU PALACE, A22 LB BRAZIL, EFO 245 LB CHINA INV. LTD, 888 LEXINGTON FUND, IT8 LB FONDS HOLDINGS, 144 LB FINANCE NV, EFO 195 LB INTL FINANCE TRUST, 13 LB INVESTMENTS HOLDINGS LTD, 73C LB SINO INV	9.00	\$190.00	\$1,710.00
2/3/2011	PDL	Compliance Preparation Compliance recreation of 2010 workpapers, roll out to preparers for dormant and non-GP entities and conduct training. Adjust formulae as required.	3.00	\$190.00	\$570.00
2/3/2011	PDL	Compliance Preparation Compliance preparation and test of 2010 workpapers, E&P, etc for 052D neo sonic, 01G6 lb horizon and 006C waori 8th	3.00	\$190.00	\$570.00
2/4/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns.	2.00	\$190.00	\$380.00

# **The O'Neill Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneill@oneilltaxteam.com  
www.oneilltaxteam.com

## **Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Mar 4, 2011  
Invoice Num: 201  
Billing From: Feb 01, 2011  
Billing To: Feb 28, 2011

### **International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)**

#### **Professional Services:**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/4/2011	DDD	Compliance Preparation Complete tax returns and workpapers for: EFO185 Launchinfo Ltd, 597 LB Spain, 642 LB Nominees Ltd, EFO 155 HSBS LODGE FUNDING, EFO 160 IMMO DATA & EFO 165 INT'L DOLLAR RESERVE.	5.00	\$190.00	\$950.00
2/4/2011	PDL	Compliance Preparation Review 2010 non-GP 5471s and make changes to workpapers as required on Sch J - FC, Sch J - USD, Cum M. Compare and update 2009-2010 foreign-domestic for new entities for intercompany on Sch M. Review for print set up.	5.00	\$190.00	\$950.00
2/4/2011	PDL	Compliance Preparation Compliance preparation to redo with Aqiyla/review fx rates using federal reserve rate	2.00	\$190.00	\$380.00
2/6/2011	PDL	Travel - Billable Billable Travel from Jersey City, NJ to San Francisco, CA for tax compliance work at client site	7.00	\$190.00	\$1,330.00
2/6/2011	PDL	Travel - Unbillable Unbillable Travel from Jersey City, NJ to San Francisco, CA for tax compliance work at client site - first 2 hours	2.00	\$0.00	
2/7/2011	PDL	Compliance Preparation Compliance preparation of Non-GP 5471 workpapers.	2.00	\$190.00	\$380.00
2/7/2011	PDL	Compliance Preparation Update E&P sheet formulae and 5471 WPs for changes and Preparer Guide for non-GP entities	5.00	\$190.00	\$950.00
2/8/2011	PDL	Compliance Preparation Compliance preparation to update 3 non GP WPs and discuss with Aqiyla for her review	1.50	\$190.00	\$285.00
2/8/2011	PDL	Compliance Preparation Compliance Aeviw and discuss changes in foreign exchange rates with aqiyla	1.50	\$190.00	\$285.00
2/8/2011	DDD	Compliance Preparation Complete tax returns and workpapers for: Grace Hotels EFO 145, LB OFFSHORE DIVERSIFIED ARBITRAGE FUND EFO 200, LB OFFSHORE DIVERSIFIED ARBITRAGE MASTER EFO 205, LB OFFSHORE LONG/SHORT EFO 210, LB OFFSHORE MASTER EFO 215, LB PHILIPPINE INV EFO 260, 14LB TREASURY FINANCING CO. LTD, 12 LB TREASURY INV LTD, EFO 270 LEHMAN WARBURG DE VENEZUELA CA	7.00	\$190.00	\$1,330.00
2/9/2011	PDL	Earnings and Profits Analysis Fx review Ann's computation and correspondence regarding differences	0.50	\$190.00	\$95.00
2/9/2011	PDL	Earnings and Profits Analysis Compliance preparation of 00H2 E&P roll forward	1.50	\$190.00	\$285.00

# **The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## **Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Mar 4, 2011  
Invoice Num: 201  
Billing From: Feb 01, 2011  
Billing To: Feb 28, 2011

### **International Tax Compliance - US Info Returns (2011-0111) - Managed by JMO**

#### **Professional Services:**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/9/2011	PDL	Earnings and Profits Analysis Telecon with Scott Wakerley regarding consolidated 5471s and E&P	0.50	\$190.00	\$95.00
2/9/2011	PDL	Compliance Preparation Review exchange rates by month to be used for WPs and Onesource and compare with Dec 2009	1.00	\$190.00	\$190.00
2/10/2011	DDD	Compliance Preparation Complete tax returns and workpapers for: Ivybridge GP 1 EFO 170, Ivybridge GP 2 EFO175, Launchinfo Ltd EFO185, LB Asset 18C, LB Bermuda 346, A8 LB Conseil SA, 185 LB De Venezuela.	7.00	\$190.00	\$1,330.00
2/10/2011	PDL	Compliance Preparation Review 61 SkyPower entity workpaper; including changes to workpapers for formula on templates, fx etc	6.50	\$190.00	\$1,235.00
2/11/2011	PDL	Compliance Preparation Review 30 SkyPower entity workpaper	3.00	\$190.00	\$570.00
2/13/2011	PDL	Compliance Preparation Review 41 SkyPower entity workpapers	3.00	\$190.00	\$570.00
2/14/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns - review of Bambaugh entity for JS	2.00	\$190.00	\$380.00
2/14/2011	PDL	Compliance Preparation reviewed 5471 prepared by Aqiyta and made changes to template and guide	5.50	\$190.00	\$1,045.00
2/15/2011	PDL	Compliance Preparation Compliance preparation Non-GP templates, guides for changes in workpaper format, flow etc., TB upload	5.00	\$190.00	\$950.00
2/16/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns - review of Bambaugh entity for JS	2.00	\$190.00	\$380.00
2/16/2011	PDL	Earnings and Profits Analysis Convert E&P for rollover to 2010; 2009 had C/O amounts 00A7, 00D7, 05SD 00A6, 00A9	6.00	\$190.00	\$1,140.00
2/16/2011	PDL	Earnings and Profits Analysis Go through 5471 preparation with Bill Walsh	1.00	\$190.00	\$190.00
2/16/2011	PDL	Earnings and Profits Analysis E&P for DivCons 00H5, 00V8, 00Y4, 01D3, 01D6, 01D7	1.00	\$190.00	\$190.00
2/16/2011	BRW	Compliance Preparation Preparation of 2010 amended form 5471 and related workpapers	1.50	\$190.00	\$285.00
2/16/2011	PDL	Compliance Preparation Review completed WPs and adjust for printing issue; 01U4, 036D, 0C86, 034B, 006C, 01G6, 052D	1.50	\$190.00	\$285.00

# **The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## **Invoice**

Jeffrey Clongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Mar 4, 2011

Invoice Num: 201

Billing From: Feb 01, 2011

Billing To: Feb 28, 2011

### **International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)**

#### **Professional Services:**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/17/2011	BRW	Compliance Preparation Preparation of 2010 amended form 5471 and related workpapers	8.00	\$190.00	\$1,520.00
2/17/2011	PDL	Earnings and Profits Analysis 01C7 SCOT PART Div Con - rolforward E&P for consolidated group	3.00	\$190.00	\$570.00
2/17/2011	PDL	Earnings and Profits Analysis 00A4 lb europe Div Con - clear out of balances on E&P	1.00	\$190.00	\$190.00
2/17/2011	PDL	Earnings and Profits Analysis Review and correct issues related to E&P when rolled from 2009 to 2010 WPs and make necessary adjustments on 2010 electronic WPs	2.00	\$190.00	\$380.00
2/17/2011	PDL	Earnings and Profits Analysis 00H2 LBIUK Div Con - clear out of balances on E&P	2.00	\$190.00	\$380.00
2/17/2011	PDL	Compliance Preparation review nonGP issues on workpapers preped by AJ, SC & BW	1.00	\$190.00	\$190.00
2/18/2011	PDL	Compliance Preparation Compliance preparation of E&P & changes to non-GP workpapers	4.00	\$190.00	\$760.00
2/18/2011	BRW	Compliance Preparation Preparation of 2010 amended form 5471 and related workpapers	3.50	\$190.00	\$665.00
2/18/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns - review of info needed from Barclays for A&M project	1.00	\$190.00	\$190.00
2/19/2011	BRW	Compliance Preparation Preparation of 2010 amended form 5471 and related workpapers	2.80	\$190.00	\$532.00
2/21/2011	PDL	Earnings and Profits Analysis Compliance preparation to update E&P for plc entities in format with sec 959 separately shown	1.50	\$190.00	\$285.00
2/22/2011	DDD	Compliance Preparation Clear points and rerun One Source tax returns for: A22, A8, B88, I2, I3, I4, I18, EFO 220, EFO 235	4.00	\$190.00	\$760.00
2/22/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns - review of Real Estate JV Returns for 2010.	1.00	\$190.00	\$190.00
2/23/2011	DDD	Compliance Preparation Clear points and rerun One Source tax returns for entities 185, 597, 642, EFO 155, EFO 165, EFO 160,	2.50	\$190.00	\$475.00
2/24/2011	DDD	Compliance Preparation	4.00	\$190.00	\$760.00

**The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

**Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Mar 4, 2011

Invoice Num: 201

Billing From: Feb 01, 2011

Billing To: Feb 28, 2011

**International Tax Compliance - US Info Returns (2011-011) - Managed by (JMO)**

		Clear points and rerun One Source tax returns for entities EFO240, EFO 265, EFO 270, 144, 13C, 18C, EFO 240, EFO 260			
2/25/2011	JMO	Compliance Preparation	1.00	\$190.00	\$190.00
		Compliance Preparation of 2010 International Tax Returns - review of Edoc Reports for 2010.			
2/28/2011	PDL	Travel - Unbilled	2.00	\$0.00	
		Unbillable Travel from San Francisco, CA to Jersey City, NJ for tax compliance work at client site - first 2 hours			
2/28/2011	DDD	Travel - Unbilled	2.00	\$0.00	
		Non - Billable travel to Jersey City, NJ from Washington DC to work with client (Lehman) per request of client to work for the week of Feb 28 to March 4th, 2011			
2/28/2011	DDD	Compliance Preparation	6.00	\$190.00	\$1,140.00
		Prepare standalone entity 7B workpapers and tax return. Review and update preparer log for returns that are final and complete. Verify all outstanding returns are being reviewed or in the final folder.			
2/28/2011	PDL	Travel - Billable	6.00	\$190.00	\$1,140.00
		Billable Travel from San Francisco, CA to Jersey City, NJ for tax compliance work at client site			
2/28/2011	DDD	Travel - Billable	2.00	\$190.00	\$380.00
		Billable travel to Jersey City, NJ from Washington DC to work with client (Lehman) per request of client to work for the week of Feb. 28 to March 4th, 2011.			
<b>Total Service Amount:</b>				<b>\$34,267.00</b>	

**Reimbursable Expenses:**

2/1/2011	DDD	Meals - Per Diem			\$305.00
		Meals per Diem for work performed in Jersey City, NY as requested to work on site with the Lehman team from 1/31 to 2/4, 2011			
2/1/2011	DDD	Travel - Train			\$49.00
		Travel from to Jersey City, NJ to Washington, DC to work with Lehman tax professional per request of client in Jersey City, NJ from 1/31 to 2/4 via Amtrak Train			
2/4/2011	DDD	Travel - Metro			\$20.00
		Metro for transportation from Penn Station, Newark, NJ to Jersey City, NJ 2/4 to 2/28/ 2011			
2/4/2011	DDD	Hotel			\$906.08
		Hyatt Regency Jersey City, NJ on 1/31/11 to 2/4/2011 for meetings and work with Lehman tax team in Jersey City, NJ per request of Lehman tax department			
2/6/2011	PDL	Travel - Airline			\$1,132.60
		Hotel - 1/30 TO 2/3/11 while working at client site in Jersey City, nj as required by Client			
2/6/2011	PDL	Per Diem			\$366.00

# **The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneilltaxteam.com  
www.oneilltaxteam.com

## **Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Mar 4, 2011

Invoice Num: 201

Billing From: Feb 01, 2011

Billing To: Feb 28, 2011

### **International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)**

#### **Reimbursable Expenses:**

		Per-diem - 5 days for meals & incidentals while working in Jersey City 1/30 to 2/3 as required by Client	
2/6/2011	PDL	Travel - Cab	\$75.00
		Transportation from San Francisco airport to Sunnyvale, CA - return from work and meetings in Jersey City as required by Client	
2/6/2011	PDL	Travel - Airline	\$25.00
		Baggage fee for travel from Jersey City, NJ to San Francisco, CA for client meetings and work at client site as required by Client.	
2/28/2011	PDL	Travel - Baggage Fee	\$25.00
		Baggage fee for travel from San Francisco, CA to Jersey City, New Jersey for client meetings and work at client site as required by Client.	
2/28/2011	PDL	Travel - Cab	\$75.00
		Transportation from Sunnyvale, CA to San Francisco airport - for work and meetings in Jersey City as required by Client	
2/28/2011	PDL	Travel - Airline	\$339.40
		Travel from San Francisco, CA to Jersey City, New Jersey in coach class for client meetings and work at client site as required by Client.	
2/28/2011	DDD	Mileage	\$18.00
		Travel from 3550 N. Somerset Street, Arlington, VA (home) to Union Station, Washington DC to take the Amtrak train to Jersey City, NJ and return from Union Station to home 4 one way trips at 9 miles for a total of 36 miles	
2/28/2011	DDD	Hotel	\$226.60
		Hyatt Regency Jersey City, NJ on 2/28 for meetings and work with Lehman tax team in Jersey City, NJ per request of Lehman tax department	
2/28/2011	DDD	Meals - Per Diem	\$61.00
		Meals per Diem for work performed in Jersey City, NY as requested to work on site with the Lehman team for 2/28/2011	
2/28/2011	DDD	Travel - Train	\$107.00
		Travel from Washington, DC to Jersey City, NJ to work with Lehman tax professional per request of client in Jersey City, NJ from 2/28/11 to 3/4/11 via Amtrak Train	

Total Expenses: **\$3,730.48**

Amount Due This Invoice: **\$37,987.48**



**The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007  
Tel: 202-965-2878 Fax: 202-355-7610  
jacques.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

**Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Mar 4, 2011  
Invoice Num: 203  
Billing From: Feb 01, 2011  
Billing To: Feb 28, 2011

**Real Estate JV Compliance - Review (2011-014:) - Managed by (JMO)**

**Professional Services:**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/9/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	1.30	\$190.00	\$247.00
2/18/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	3.00	\$190.00	\$570.00

Total Service Amount: **\$817.00**

Amount Due This Invoice: **\$817.00**

# **The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## **Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Mar 4, 2011  
**Invoice Num:** 204  
**Billing From:** Feb 01, 2011  
**Billing To:** Feb 28, 2011  
**Client ID:** LBH

### **Intl Tax Compliance - 08 Amended US Info Return (2011-016) - Managed by (JMO)**

#### **Professional Services**

	<u>Rate</u>	<u>Bill Hours</u>	<u>Charge</u>
<i>Compliance Preparation</i>			
▶ Barbara A. Barissi	\$190.00	2.30	\$437.00
▶ Dixie Duncan	\$190.00	19.50	\$3,705.00
▶ Jacqueline M. O'Neil	\$190.00	4.00	\$760.00
▶ Scott Wakerley	\$190.00	4.40	\$836.00
<i>Compliance Review</i>			
▶ Barbara A. Barissi	\$190.00	89.20	\$16,948.00
▶ Jacqueline M. O'Neil	\$190.00	3.00	\$570.00
<i>Travel - Billable</i>			
▶ Barbara A. Barissi	\$190.00	4.00	\$760.00
▶ Dixie Duncan	\$190.00	2.00	\$380.00
▶ Jacqueline M. O'Neil	\$190.00	2.00	\$380.00
<i>Travel - Unbillable</i>			
▶ Barbara A. Barissi	\$0.00	4.00	\$0.00
▶ Dixie Duncan	\$0.00	2.00	\$0.00
▶ Jacqueline M. O'Neil	\$0.00	2.00	\$0.00

**Professional Services Total:** \$24,776.00

#### **Reimbursable Expenses:**

Hotel	\$906.08
Meals - Per Diem	\$244.00
Postage	\$37.60
Travel - Airline	\$371.40
Travel - Cab	\$124.00
Travel - Metro	\$20.00
Travel - Train	\$686.00

**Reimbursable Expenses Total:** \$2,389.08

**Amount Due This Invoice:** \$27,165.08

#### **Accounts Receivable**

<u>Inv Num</u>	<u>Inv Date</u>	<u>Bill Amt</u>	<u>Pay Date</u>	<u>Amt Paid</u>	<u>Inv Balance</u>	<u>Late Fee</u>	<u>Late Fee Paid</u>
192	2/7/2011	\$96,890.34		\$0.00	\$96,890.34	\$0.00	\$0.00
<b>Past Invoice Balance:</b>					<b>\$96,890.34</b>	<b>\$0.00</b>	<b>\$0.00</b>

## The O'Neill Group, LLC

4431 P Street  
Washington, DC 20007  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Mar 4, 2011  
Invoice Num: 204  
Billing From: Feb 01, 2011  
Billing To: Feb 28, 2011

### Intl Tax Compliance - 08 Amended US Info Return (2011-016) - Managed by JMO

#### Professional Services:

Date	Employee	Description	Hours	Rate	Amount
2/1/2011	DDD	Compliance Preparation Complete foreign information for California state tax return regarding 5471 information all foreign entities filed in 2008	10.50	\$190.00	\$1,995.00
2/1/2011	BAB	Compliance Review Compliance Review: Review and analysis of 2008 amended information for 1U7 and changes need to amended 2008 California 5471 report.	0.80	\$190.00	\$152.00
2/1/2011	BAB	Compliance Review Compliance Review: Review and analysis of 83A, 84A, 85A, 125, 284, 12A and 240, clear review notes on 2008 amended returns, and update consolidated amended 2008 returns.	5.30	\$190.00	\$1,007.00
2/1/2011	BAB	Compliance Review Compliance Review: Analyze and finalize 2008 amended PSI report for the amended 1118.	0.90	\$190.00	\$171.00
2/2/2011	BAB	Compliance Review Compliance Review: Final review and update of Amended 2008 tax attribute schedule for all 5471s being amended.	2.40	\$190.00	\$456.00
2/2/2011	DDD	Compliance Preparation Complete amended 2008 TR list with details for filing. Research Sch J for 49A to verify carryforwards. Research 1U7 and 20 A for CA details for amended Tax Return for 2008.	9.00	\$190.00	\$1,710.00
2/2/2011	BAB	Compliance Review Compliance Review: Review and analysis of 8 Standalone entities for E&P calculation, reconcile beginning 2010 Sch J workbook to TR.	1.60	\$190.00	\$304.00
2/3/2011	JMO	Compliance Review Compliance Preparation of 2008 Amended Fed Return - review of project completion and discussion with Federal Return Team: Sal, John, Charlie, Hilda, Tony et al.	3.00	\$190.00	\$570.00
2/3/2011	BAB	Compliance Review Compliance Review: Review and analysis of Sch J workpapers for 385, 49A and 16A, make corrections so starting with correct 2010 E&P beg balance. Final review of 2008 Amended return and workpapers for 49A.	3.70	\$190.00	\$703.00
2/3/2011	BAB	Compliance Preparation Compliance Preparation: OneSource 2010 charts review of 2010 exchange rates, review of standard preparer/review notes, follow-up on 2010 issues and processes.	1.50	\$190.00	\$285.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Clongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Mar 4, 2011  
Invoice Num: 204  
Billing From: Feb 01, 2011  
Billing To: Feb 28, 2011

### Int'l Tax Compliance - 08 Amended US Info Return (2011-016:) - Managed by (JMO)

#### Professional Services:

Date	Employee	Description	Hours	Rate	Amount
2/3/2011	BAB	Compliance Review Compliance Review: Final review and clear comments for 12A and 240 amended 2008 return and workpapers, including 83A, 84A, 85A, 125, and 284, clear comments and Finalize.	3.80	\$190.00	\$722.00
2/3/2011	JMO	Travel - Unbilled Travel via Amtrak from Jersey City to DC, first 2 hours.	2.00	\$0.00	
2/3/2011	JMO	Travel - Billable Travel via Amtrak from Jersey City to DC (via coach), billable after 2 hours to work and attend meetings with Client as requested.	2.00	\$190.00	\$380.00
2/4/2011	BAB	Compliance Review Compliance Review: Follow up on 1U7 2008 Amended tax return, OneSource issues with TopCon compute, including D46 and 1Y4.	0.80	\$190.00	\$152.00
2/4/2011	DDD	Travel - Billable Billable travel to Washington DC from Jersey City, New Jersey to work with client (Lehman) per request of client to work the week of Jan. 31 to Feb 4th, 2011	2.00	\$190.00	\$380.00
2/4/2011	DDD	Travel - Unbilled Non - Billable travel to Washington DC from Jersey City, New Jersey to work with client (Lehman) per request of client to work for the week of Jan. 31 to Feb. 4th	2.00	\$0.00	
2/4/2011	BAB	Travel - Unbilled Unbillable Travel from Jersey City, NJ to Grand Rapids, MI	2.00	\$0.00	
2/4/2011	BAB	Compliance Review Compliance Review: Review and analysis of Sch J transactions for 49A, and Impact on 2008 Amended California 5471 summary.	1.80	\$190.00	\$342.00
2/4/2011	BAB	Compliance Review Compliance Review: Review and analysis of 16A OneSource FSI reports to reconcile E&P workpapers with Sch J.	1.40	\$190.00	\$266.00
2/4/2011	SMW	Compliance Preparation Preparation of consolidated workpapers and returns in OneSource for entity Luxembourg Trading Finance SARL 01U7 5471 & related subsidiary 8858s.	1.30	\$190.00	\$247.00
2/4/2011	BAB	Travel - Billable Billable Travel from Jersey City, NJ to Grand Rapids, MI to provide on-site management to and with Lehman tax department and for work performed on client site.	2.00	\$190.00	\$380.00
2/7/2011	BAB	Compliance Review	0.50	\$190.00	\$95.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Mar 4, 2011

Invoice Num: 204

Billing From: Feb 01, 2011

Billing To: Feb 28, 2011

### Int'l Tax Compliance - 08 Amended US Info Return (2011-016:) - Managed by [JMO]

		Compliance Review: Follow up on 2010 exchange rates, upload into OneSource, 1U7 TopCon compute not active in 2008 Amended return.			
2/8/2011	BAB	Compliance Review	0.40	\$190.00	\$76.00
		Compliance Review: Follow-up on status of 2010 return preparation for dormant returns, and analysis of 2010 workbook.			
2/8/2011	SMW	Compliance Preparation	1.70	\$190.00	\$323.00
		Preparation of consolidated workpapers and returns in OneSource for entity Luxembourg Trading Finance SARL 01U7 5471 & related subsidiary 8858s.			
2/8/2011	BAB	Compliance Review	5.60	\$190.00	\$1,064.00
		Compliance Review: Rollover the 2009 tax attribute schedule for earnings and profit analysis, update formulas to calculate cumm amounts.			
2/9/2011	SMW	Compliance Preparation	0.50	\$190.00	\$95.00
		Preparation of consolidated workpapers and E&P worksheets for entity 00U4 LB UK RE 5471 & related subsidiary 8858s.			
2/9/2011	BAB	Compliance Review	6.00	\$190.00	\$1,140.00
		Compliance Review: Rollover the tax pools tab on the 2009 Tax Attribute schedule, delete prior year final returns, analysis of formulas in worksheet.			
2/11/2011	JMO	Compliance Preparation	2.00	\$190.00	\$380.00
		Compliance Preparation of 2008 Amended Fed Return - review of project completion and discussion with Federal Return Team: Sal, John, Charlie, Hilda, Tony et al.			
2/11/2011	BAB	Compliance Review	0.60	\$190.00	\$114.00
		Compliance Review: Finalize 2009 tax attribute schedule for tax pools, and links to E&P tab for QDC input.			
2/11/2011	BAB	Compliance Review	7.40	\$190.00	\$1,406.00
		Compliance Review: Review and analysis of 33 dormant returns, including follow-up with OneSource regarding issues with e-filing diagnostics, make required corrections.			
2/14/2011	JMO	Compliance Preparation	2.00	\$190.00	\$380.00
		Compliance Preparation of 2008 Amended Fed Return - review of project completion and discussion with Federal Return Team: Sal, John, Charlie, Hilda, Tony et al.			
2/14/2011	BAB	Compliance Review	0.70	\$190.00	\$133.00
		Compliance Review: Analysis of review notes regarding validation errors in OneSource, correction required for e-file.			

**The O'Neill Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacques.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

**Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Mar 4, 2011  
Invoice Num: 204  
Billing From: Feb 01, 2011  
Billing To: Feb 28, 2011

**Intl Tax Compliance - 08 Amended US Info Return (2011-016:) - Managed by (JMO)**

**Professional Services:**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/14/2011	BAB	Compliance Review Compliance Review: Review and analysis of E&P for 187, C88, 1C5, 1M9, J7, 39D, 40D, 1U4, 1V5, and 1V4 update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools.	3.80	\$190.00	\$722.00
2/15/2011	BAB	Compliance Review Compliance Review: Review and analysis of E&P for 52D, 70C, 363, H4, 249, W7, 267, 1S2, 1A8, and 1C2 update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools.	3.70	\$190.00	\$703.00
2/15/2011	BAB	Compliance Preparation Compliance Preparation: Follow up on 2010 5471s can not compute, issue with company 99 binder not rolled.	0.80	\$190.00	\$152.00
2/18/2011	BAB	Compliance Review Compliance Review: Review and analysis of 21 dormant returns, including follow-up with OneSource regarding issues with efilng diagnostics, make required corrections.	3.60	\$190.00	\$684.00
2/18/2011	BAB	Compliance Review Compliance Review: Review 2008 Consolidated Amended return for 1U7, D46 and 1Y4, clear comments, Sch F not calc in OneSource, updated 2008 amended tax attribute schedule for changes, finalize return.	2.40	\$190.00	\$456.00
2/18/2011	SMW	Compliance Preparation Preparation of consolidated workpapers and returns in OneSource for entity Luxembourg Trading Finance SARL 01U7 5471 & related subsidiary 8858s.	0.30	\$190.00	\$57.00
2/21/2011	BAB	Compliance Review Compliance Review: Review and analysis of E&P for 36D, 6C, EF0514, 22D, 1V6, S1, 3B, 21D, 23D, 25D, 5D, 7B, 6D, 32D, K9, M1, M4, P9, R6, R7, and R8 update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools.	4.00	\$190.00	\$760.00
2/22/2011	BAB	Compliance Review Compliance Review: Follow up with preparers regarding status of dormant returns, and OneSource calculation issues.	0.40	\$190.00	\$76.00
2/22/2011	BAB	Compliance Review Compliance Review: Review and analysis of E&P for A2, A6, A7, A20, A21, A67, A88, C24, C26, C32, C86, C92, D5, D07, E1E9, G6, T7, U7, W8, 1A5, 1A7, 1B4, 1C6, 1D, 1G6, 1H1, 1H2, 1H7, and 1N1 update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools.	6.60	\$190.00	\$1,254.00

# **The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneilltaxteam.com  
www.oneilltaxteam.com

## **Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Mar 4, 2011

**Invoice Num:** 204

**Billing From:** Feb 01, 2011

**Billing To:** Feb 28, 2011

### **Intl Tax Compliance - 08 Amended US Info Return (2011-016:) - Managed by (JMO)**

#### **Professional Services:**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/24/2011	BAB	Compliance Review Compliance Review: Clear review comments and finalize 38 dormant returns. Follow up with OneSource regarding 2009 binders rolled into 2010 for final returns. Credit coming back to Lehman for over charges.	5.20	\$190.00	\$988.00
2/24/2011	BAB	Compliance Review Compliance Review: Review and analysis of 8 dormant returns, clear comments and finalize returns.	0.80	\$190.00	\$152.00
2/25/2011	SMW	Compliance Preparation Preparation of consolidated workpapers and E&P worksheets for entities 00A4 LB Europe & 00H2 LBIUK 5471 & related subsidiary 8858s.	0.60	\$190.00	\$114.00
2/25/2011	BAB	Compliance Review Compliance Review: Follow up on outstanding dormant returns not completed and updating review log.	0.30	\$190.00	\$57.00
2/25/2011	BAB	Compliance Review Compliance Review: Review and analysis of E&P for 1P4, 1R3, 1R4, 1S7, 1T5, 1U1, 1X4, 1X9, 1Y1, 3C, 4d and 5A, update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools.	3.70	\$190.00	\$703.00
2/27/2011	BAB	Compliance Review Compliance Review: Review and analysis of 45 dormant returns, clear comments and finalize 31 returns, follow up issues on remaining 14.	6.00	\$190.00	\$1,140.00
2/28/2011	BAB	Travel - Billable Billable Travel from Grand Rapids, MI to Jersey City, NJ to provide on-site management to and with Lehman tax department and for work performed on client site.	2.00	\$190.00	\$380.00
2/28/2011	BAB	Travel - Unbilled Unbillable Travel from Grand Rapids, MI to Jersey City, NJ	2.00	\$0.00	
2/28/2011	BAB	Compliance Review Compliance Review: Review and analysis of revised financials for 1U7 and comparison to revised 2008 amended GL.	0.80	\$190.00	\$152.00
2/28/2011	BAB	Compliance Review Compliance Review: Review and analysis of E&P for 5D, 7D, 9B, 9D, 10B, 12D, 13D, 15C, 17B, 20C, 23A, 24D, 27D, and 28A, update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools.	4.20	\$190.00	\$798.00

**Total Service Amount:** \$24,776.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Clongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Mar 4, 2011  
Invoice Num: 204  
Billing From: Feb 01, 2011  
Billing To: Feb 28, 2011

### Intl Tax Compliance - 08 Amended US Info Return (2011-016:) - Managed by (JMO)

#### Reimbursable Expenses:

2/3/2011	JMO	Travel - Cab Cab to/from Amtrak and Home - for client requested travel	\$42.00
2/4/2011	BAB	Travel - Airline Air Travel from Grand Rapids, Michigan to Jersey City, New Jersey in coach class for client meetings and work at client site as required by Client from 01/31/2011 to 02/04/2011.	\$371.40
2/4/2011	BAB	Hotel Hyatt Regency, Jersey City from 01/31/2011 to 02/04/2011 for required client meetings and work on client site as required by client.	\$906.08
2/4/2011	BAB	Meals - Per Diem Per diem for meals while in Jersey City from 01/31/2011 to 02/04/2011 for client meetings and work at client site as required by Client.	\$244.00
2/4/2011	BAB	Travel - Cab Travel from Newark Penn Station to Newark airport to return home from client meetings and work on client site from 01/31/2011 to 02/04/2011.	\$20.00
2/9/2011	JMO	Postage copies - Billing at court limited amount (.10/copy) - 112 pages	\$11.20
2/9/2011	JMO	Postage Fed Ex - Bankruptcy Court (January Filing)	\$26.40
2/28/2011	JMO	Travel - Train Travel RoundTrip from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - week of 6/23/11.	\$98.00
2/28/2011	JMO	Travel - Cab Cab to/from Amtrak and Home - for client requested travel	\$42.00
2/28/2011	JMO	Travel - Metro PATH Metro card - in lieu of cab to travel from Newark Penn station to Jersey City	\$20.00
2/28/2011	JMO	Travel - Train Travel RoundTrip from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - week of 4/4/11.	\$98.00
2/28/2011	JMO	Travel - Train Travel RoundTrip from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - week of 4/18/11.	\$98.00
2/28/2011	JMO	Travel - Train Travel RoundTrip from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - week of 6/9/11.	\$98.00
2/28/2011	BAB	Travel - Cab Travel from Newark Airport to Newark Penn Station to take PATH to Jersey City in order to attend client meetings and work on client site from 02/28/2011 to 03/04/2011.	\$20.00
2/28/2011	JMO	Travel - Train	\$98.00



**The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

**Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Mar 4, 2011  
Invoice Num: 204  
Billing From: Feb 01, 2011  
Billing To: Feb 28, 2011

Intl Tax Compliance - 08 Amended US Info Return (2011-016:) - Managed by (JMO)

Reimbursable Expenses:

2/28/2011	JMO	Travel RoundTrip from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - week of 7/6/11. Travel - Train	\$98.00
2/28/2011	JMO	Travel RoundTrip from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - week of 7/27/11. Travel - Train	\$98.00
		Travel RoundTrip from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - week of 6/2/11.	

Total Expenses: \$2,389.08

Amount Due This Invoice: \$27,165.08

**The O'Neill Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneill@oneilltaxteam.com  
www.oneilltaxteam.com

**Invoice**

Jeffry Clongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Mar 4, 2011

Invoice Num: 205

Billing From: Feb 01, 2011

Billing To: Feb 28, 2011

**Int'l Tax Comp - 2008 Amended 1118 Prep & Review (2011-017-) - Managed by (JMD)**

**Professional Services:**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/2/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return - final update to 1118 for new 1120 calculation	8.00	\$350.00	\$2,800.00
2/11/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return - final update to 1118 for new 1120 calculation	2.00	\$350.00	\$700.00

Total Service Amount: \$3,500.00

Amount Due This Invoice: \$3,500.00

THE O'NEIL GROUP  
4431 P Street, NW  
Washington, DC 20007  
Telephone: (202) 965-2878  
Facsimile: (202) 355-7610  
Jacqueline O'Neil

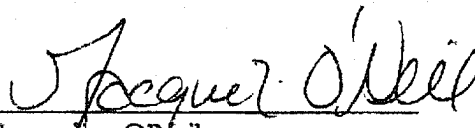
In Re:

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> , :	08-13555 (JMP)
Debtors.	: (Jointly Administered)
-----X	

Debtors Address:           Lehman Holdings Inc.  
                                  1271 Avenue of the Americas, 45<sup>th</sup> Floor  
                                  New York, New York 10020

**MONTHLY FEE STATEMENT OF THE O'NEIL GROUP, LLC**  
**FOR PROFESSIONAL SERVICES AND DISBURSEMENTS FOR THE PERIOD**  
**March 1, 2011 THROUGH March 31, 2011**

  
Jacqueline O'Neil  
Managing Director  
THE O'NEIL GROUP  
4431 P Street, NW  
Washington, DC 20007



### Invoice Summary

Period Ending: March 31, 2011

INVOICE NO: 212213214215216

Client: Lehman Brothers

Phone:

Project Name:

Project Number:

Project Start Date:

Project End Date:

Managing Director:

Tax Director:

Mr. Jeff Ciongoli, Managing Director, Tax

Mr. John Shanahan, Senior Vice President, Tax

Ms. Hilda Cupeles-Nieves, Vice President, Tax

(201) 499-6997

International, State and Local and Real Estate Tax Compliance

2011-11, 2011-12, 2011-015, 2011-016 and 2011-014

01/01/11

12/31/11 estimated

Jacqueline O'Neil

Cell Phone: (443) 362-0990

Barbara A. Barissi

Cell Phone: (616) 901-7343

### Invoice Summary

During this period, The O'Neil Group personnel assisted the management of Lehman Brothers Holding Incorporated (LBHI) and Alvarez and Marsall (A&M) with the internal analysis of the 2008 Amended International tax returns, Forms 5471, 8858, and 8865 and required update to the Foreign Tax Credit Limitation calculation and Form 1118. The review of the 2010 Joint Venture Real Estate tax returns. The O'Neil Group also provided compliance assistance related to the planning for 2010 International tax returns, Forms 5471, 8858, and 8865 including calculation of the Foreign Tax Credit Limitation and preparation of Form 1118. The O'Neil Group's services and assistance during this time period focused on the following work streams:

#### Amended 2008 Forms 5471, 8858 and 8865:

- Preparation of schedules for Amended 2008 International Filings and changes in General Ledger balances - for purposes of the Amended 2008 Corporate Return.
- Review and analysis of E&P for foreign entities and update to 2009 tax attribute schedule with necessary corrections in OneSource to layers and tax pools.
- Verification of PTI basis.
- Review and analysis of Standalone entities for E&P calculation.

#### 2010 International Tax Compliance:

- Preparation and Review of 5471s completed to date - inactive, dormant and SkyPower.
- Update E&P files by rolling over 2008 files to 2010.
- Update entity folders for 2010 tax returns with workpapers and permanent files.
- Preparation of memo regarding Redetermination related to changes in foreign taxes paid or accrued.
- Review of 1120F requirements for 2010.
- Preparation of Schedule of local foreign returns and related tax pools for FTC purposes.
- Rollover standalone entities and prepare workbooks and complete files for standalone entities for 2010.
- Analysis and update to 2009 Tax attribute schedule for 2009 CFC entities Final in 2009, DivCons, and preparation of summary of outstanding issues to be resolved.
- Analysis of PTG & New Century Tax Pools by entity to determine available credit for 2006-07 audit



2010 - 1118 Foreign Tax Credit Limit Calculation:

- Preparation of 2009 1118 Response to IRS inquiry for Statistical Sampling request. Draft of memo and preparation of excel schedule to submit to IRS.

2010 State and Local Tax Return Review:

- Preparation of 2010 State Unitary Returns. Set up of "logic" schedule for unitary state returns.
- Team meeting regarding OSA apportionment flowing into OneSource Income process new system upgrades in 2010.
- Review, analysis and update Logic for 2010 State Unitary Workpaper for apportionment factors and filing requirements for CA, HI, ILL, WI and MA. Add 2010 Forms and instructions to the files for CA, HI, ILL, WI, MA, MI, TX, NY, and NYC including running CCH 2010 State Smart Charts.

2010 Real Estate Joint Venture Return Review:

- Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.
- Discussion with A&M regarding draft of new 2010 review template.

**Uniform Billing Task Code:**

Fees - Amended 2008 International Tax Compliance (2011-016)	1800 - Tax Issues	\$ 3,059.00
Fees for 2010 International Tax Compliance (2011-011)	1800 - Tax Issues	\$ 99,275.00
Fees for 1118 Compliance (2011-012)	1800 - Tax Issues	\$ 1,540.00
Fees for State and Local Tax Compliance (2011-015)	1800 - Tax Issues	\$ 4,389.00
Fees for Real Estate JV Compliance-Review (2011-014)	1800 - Tax Issues	\$ 12,103.00

Total Amount of Compensation for Professional Services \$ 120,366.00

Less Holdback (20%) per Court Order dated October 11, 2008 \$ 24,073.20

Interim Compensation for Professional Services (80%) \$ 96,292.80

Total Reimbursement for Actual and Necessary Expenses \$ 11,375.66

<b>TOTAL REQUESTED PAYMENT</b>	<b>\$ 107,668.46</b>
--------------------------------	----------------------

# **The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## **Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Apr 6, 2011  
Invoice Num: 212  
Billing From: Mar 01, 2011  
Billing To: Mar 31, 2011  
Client ID: LBHI

### **International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)**

#### **Professional Services**

	<u>Rate</u>	<u>Bill Hours</u>	<u>Charge</u>
<i>Compliance Preparation</i>			
▶ Barbara A. Barissi	\$190.00	5.40	\$1,026.00
▶ Dixie Duncan	\$190.00	162.00	\$30,780.00
▶ Jacqueline M. O'Neil	\$190.00	47.20	\$8,968.00
▶ Pauline deSouza	\$190.00	89.50	\$17,005.00
<i>Compliance Review</i>			
▶ Barbara A. Barissi	\$190.00	115.30	\$21,907.00
▶ Jacqueline M. O'Neil	\$190.00	23.60	\$4,484.00
<i>Foreign Tax Credit Analysis</i>			
▶ Pauline deSouza	\$190.00	43.50	\$8,265.00
<i>Travel - Billable</i>			
▶ Barbara A. Barissi	\$190.00	6.00	\$1,140.00
▶ Dixie Duncan	\$190.00	6.00	\$1,140.00
▶ Jacqueline M. O'Neil	\$190.00	4.00	\$760.00
▶ Pauline deSouza	\$190.00	20.00	\$3,800.00
<i>Travel - Unbilled</i>			
▶ Barbara A. Barissi	\$0.00	6.00	\$0.00
▶ Dixie Duncan	\$0.00	6.00	\$0.00
▶ Jacqueline M. O'Neil	\$0.00	4.00	\$0.00
▶ Pauline deSouza	\$0.00	6.00	\$0.00

Professional Services Total: **\$99,275.00**

#### **Reimbursable Expenses:**

Hotel	\$6,876.93
Meals - Client Attending	\$210.23
Meals - Per Diem	\$1,495.00
Mileage	\$27.00
Per Diem	\$549.00
Postage	\$35.90
Travel - Airline	\$1,082.20
Travel - Baggage Fee	\$75.00
Travel - Cab	\$652.00
Travel - Metro	\$10.00
Travel - Train	\$362.40

Reimbursable Expenses Total: **\$11,375.46**

Amount Due This Invoice: **\$110,650.46**

## The O'Neill Group, LLC

4431 P Street  
Washington, DC 20007  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneilltaxteam.com  
www.oneilltaxteam.com

## Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Apr 6, 2011  
Invoice Num: 212  
Billing From: Mar 01, 2011  
Billing To: Mar 31, 2011

### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

#### Professional Services:

Date	Employee	Description	Hours	Rate	Amount
3/1/2011	PDL	Compliance Preparation Client meeting and other discussions with client regarding 2010 5471 preparation	1.50	\$190.00	\$285.00
3/1/2011	BAB	Compliance Review Compliance Review: Review and analysis of E&P for 28D, 29D, 30D, 31, 32C, 34B, 34D, 35D, 36C, 37B, 37D, 38D, 39C, 40A, 41B, 41D, 43C, and 43D, update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools and verification of PTI basis.	5.20	\$190.00	\$988.00
3/1/2011	DDD	Compliance Preparation Rollover standalone entities and prepare workbooks and complete files for standalone entities for 2010 including: A67, A88, C26, C32, C92, J7, M1, P9, R6 & T7.	9.00	\$190.00	\$1,710.00
3/1/2011	BAB	Compliance Preparation Compliance Preparation: Meeting with tax team to discuss 2010 CFC entity tax return preparation process, and GL information.	1.80	\$190.00	\$342.00
3/1/2011	PDL	Compliance Preparation Compliance preparation including rollover of E&P for consolidated returns, clear errors on E&P rollovers and prepare 2010 E&P worksheet for 5471 WPs	5.00	\$190.00	\$950.00
3/1/2011	PDL	Compliance Preparation Compliance preparation to update 3 non GP WPs and discuss with Aqiya for her review	3.50	\$190.00	\$665.00
3/1/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. International tax team update with SVP Tax, John Shanahan and Hilda Cupeles Nieves. Discussion regarding updated general ledger and preparation of non A&M controlled entity returns.	5.80	\$190.00	\$1,102.00
3/1/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Discussion with Global Director of Tax, Jeffrey Ciongoli, re: Weil and assistance with rate issue.	3.20	\$190.00	\$608.00
3/2/2011	PDL	Compliance Preparation Analyzed differences for 0479 DivCon using entity at DivCon level in an attempt to tie to TR.	4.00	\$190.00	\$760.00
3/2/2011	BAB	Compliance Review Compliance Review: Analysis of CFC 0056 reconcile E&P US\$ amounts for E&P/tax pools back to 1992 conversion to new Sch J workbook format.	3.40	\$190.00	\$646.00
3/2/2011	PDL	Compliance Preparation Updated workpapers for items identified by Aqiya on review including formats, pageset up, etc.	4.00	\$190.00	\$760.00

# **The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## **Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Apr 6, 2011  
Invoice Num: 212  
Billing From: Mar 01, 2011  
Billing To: Mar 31, 2011

### **International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)**

#### **Professional Services:**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/2/2011	DDD	Compliance Preparation Rollover entities and prepare workbooks for 2010 tax filing for: WB amadeus, X1 scalescene, 1B4 proj royal, 1B5 david, 1C5 lb hold, 1C6 lb hold 2, 1D knp inv, 1H1 sail uk, 1H2 zestdew, 1M9 ohk sort, 1N1 whitestar, 1R3 libero, & 1S7 quadelete.	9.00	\$190.00	\$1,710.00
3/2/2011	BAB	Compliance Preparation Compliance Preparation: Meeting with Lehman team regarding 2010 GL data manipulation using excel.	0.80	\$190.00	\$152.00
3/2/2011	BAB	Compliance Review Compliance Review: Review and analysis of E&P for 44D, 47D, 48D, 49A, 51D, 53A, 53D, 54C, 54D, and 55D, update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools and verification of PTI basis.	3.80	\$190.00	\$722.00
3/3/2011	BAB	Compliance Review Compliance Review: Review and analysis of tax pools reconciliation for 73A.	1.20	\$190.00	\$228.00
3/3/2011	PDL	Compliance Preparation Review issues on E&P rolforwards for 2010 00G6, 0D07, 01A5, 01R4, 0451	3.00	\$190.00	\$570.00
3/3/2011	DDD	Compliance Preparation Rollover entities and prepare workbooks for 2010 tax filing for: 1T5 kyra, 1X9 hypo exp1, 01Y1 quion, 2d samui hotel, 4D owl hold1, 7D lb aus grange, 9B focus1, 12D perseus, 13D virgo, and 24D lb fix inc.	8.00	\$190.00	\$1,520.00
3/3/2011	PDL	Compliance Preparation Extend links on non GP WPs to include all schedules including Schedules C, F and M and test	2.00	\$190.00	\$380.00
3/3/2011	BAB	Compliance Review Compliance Review: Review and analysis of E&P for 56D, 57B, 57D, 58A, 58D, 59A, 59C, 59D, 60B, 60C, 61B, 62B, 63C, 64A, 64B, 64D, 66B, 67B, 68C, 69B, 70C, and 72B, update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools and verification of PTI basis.	5.30	\$190.00	\$1,007.00
3/3/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Review of OneSource changes for 2010 filing requirements.	2.20	\$190.00	\$418.00
3/3/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Review of 547s completed to date - inactive, dormant and SkyPower.	5.80	\$190.00	\$1,102.00



## The O'Neill Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneill@oneilltaxteam.com  
www.oneilltaxteam.com

### Invoice

Jeffry Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Apr 6, 2011  
Invoice Num: 212  
Billing From: Mar 01, 2011  
Billing To: Mar 31, 2011

#### International Tax Compliance - US Info Returns (2011-011:) - Managed by [JMO]

##### Professional Services:

Date	Employee	Description	Hours	Rate	Amount
3/4/2011	BA8	Travel - Billable Billable Travel from Jersey City, NJ to Grand Rapids, MI billable after 2 hours to provide on-site management to and with Lehman tax department and for work performed on client site.	2.00	\$190.00	\$380.00
3/4/2011	PDL	Travel - Billable Billable Travel from Jersey City, NJ to San Francisco, CA for tax compliance work at client site	7.00	\$190.00	\$1,330.00
3/4/2011	PDL	Travel - Unbilled Unbillable Travel from Jersey City, NJ to San Francisco, CA for tax compliance work at client site - first 2 hours	2.00	\$0.00	
3/4/2011	PDL	Compliance Preparation Test entire non GP 5471 WP for changes and updates in formula	1.00	\$190.00	\$190.00
3/4/2011	PDL	Compliance Preparation Compliance preparation - E&P rollover with excluding sec 959 from E&P adjustment column so that PTI & non PTI formula computed correctly. Tested with multiple entities.	3.50	\$190.00	\$665.00
3/4/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Preparation of Memo re: OG for Weil.	1.80	\$190.00	\$342.00
3/4/2011	DDD	Travel - Unbilled Non - Billable travel to Washington DC from Jersey City, New Jersey to work with client (Lehman) per request of client to work for the week of FEB 28 TO March 4th, 2011, first 2 hours.	2.00	\$0.00	
3/4/2011	BA8	Travel - Unbilled Unbillable Travel from Jersey City, NJ to Grand Rapids, MI, first 2 hours.	2.00	\$0.00	
3/4/2011	BA8	Compliance Review Compliance Review: Follow up on entity 245 for conversion needed, analysis of 70C E&P and tax pools in OneSource calculation off in system - follow up with OneSource to advise and correct, and resolve open issues on 728.	2.30	\$190.00	\$437.00
3/4/2011	BA8	Compliance Review Compliance Review: Analysis and review of 73A 2006 5471, review pools, confirm 2010 starting E&P balances.	0.70	\$190.00	\$133.00
3/4/2011	JMO	Travel - Billable Travel via Amtrak from Jersey City to DC (via coach), billable after 2 hours to work and attend meetings with Client as requested.	2.00	\$190.00	\$380.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Apr 6, 2011

Invoice Num: 212

Billing From: Mar 01, 2011

Billing To: Mar 31, 2011

### International Tax Compliance - US Info Returns (2011-011;) - Managed by (JMO)

Date	Employee	Description	Hours	Rate	Amount
3/4/2011	DDD	Travel - Billable Billable travel to Washington DC from Jersey City, New Jersey billable after 2 hours to work with client (Lehman) per request of client to work the week of Feb 28 to March 4th, 2011	2.00	\$190.00	\$380.00
3/4/2011	DDD	Compliance Preparation Rollover entities and prepare workbooks for 2010 tax filing for: 27D lb re aus comm, 28A lb inv ko, 29D lb sec twr, 30C owl hold2, 34D alpha dup, 35D atlas mer, 36C core lp, 37B lb sec pvt, 37D neptune 1 & neptune 38D neptune 2.	6.00	\$190.00	\$1,140.00
3/4/2011	JMO	Travel - Unbilled Travel via Amtrak from Jersey City to DC, first 2 hours.	2.00	\$0.00	
3/5/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Preparation of Memo re: OG for Well.	1.80	\$190.00	\$342.00
3/7/2011	PDL	Compliance Preparation Review of E&P Rollforwards to be brought into 2010 Non-GP 5471 WPs 009D, 0415, 030D, 036C, 0A67,00K9, 01B5,01H1, 01C5, 01C6, 01M9, 01N1, 01H2, 01T5, 01S7, 001D, 01Y1, 00W8, 01H1, 01A5, 00P9, 00T7, 00R7, 00M1, 00X1, 00R6, 002D, 0C32, 007D, 0C92, 00A2, 0493, 00J7, including updating formula as necessary.	6.00	\$190.00	\$1,140.00
3/7/2011	PDL	Compliance Preparation Reconfigure E&P rollforward workpaper to move sec 959 to dividend section, update PTI & non-PTI and resolve issues of E&P rollforward 0718, 004C,073A, 0477,00M4, 028A, 012D.	4.00	\$190.00	\$760.00
3/7/2011	JMO	Compliance Review Compliance Review of 2010 International Tax Returns. Review of rollover of E&P with Dixie and Pauline.	3.20	\$190.00	\$608.00
3/7/2011	BAB	Compliance Preparation Compliance Preparation: Follow up on Company 99 2010 rollover for TopCon compute and TB information uploaded into OneSource for non-A&M CFC entities to ensure ready for return preparation.	0.30	\$190.00	\$57.00
3/7/2011	DDD	Compliance Preparation Update and prepare E&P for A88, A38 LBOFF, A55 SH INV, C90 DMSA, D22 REPE CAN, TB LBGP, V3 LBAISS, 1C3 ATLANTIS, 2C WOORI, 4C WOORI 4TH, 7A YELL INT - issues with each of these entities.	7.00	\$190.00	\$1,330.00
3/7/2011	BAB	Compliance Review	4.20	\$190.00	\$798.00

# **The O'Neill Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneilltaxteam.com  
www.oneilltaxteam.com

## **Invoice**

Jeffrey Clongoli, Managing Director  
Lehman Brothers Holdings Inc.,  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Apr 6, 2011  
Invoice Num: 212  
Billing From: Mar 01, 2011  
Billing To: Mar 31, 2011

### **International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)**

		Compliance Review: Review and analysis of E&P for 1T1, 1N3, 42D, 1S4, 1X8, 1T3, 91S, 264, P7, J9, K2, K3, K4, A5, EF0275, EF0030, 53C, 22C, E4, 30A, 39A, and D05. update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools and verification of PTI basis.			
3/8/2011	BAB	Compliance Review Compliance Review: Follow up with OneSource regarding tax pool calculation for 0083 coming from 73A.	0.20	\$190.00	\$38.00
3/8/2011	PDL	Compliance Preparation Review of E&P rollforwards to be brought into 2010 Non-GP 5471 WPs 0495, 0723, 0385, 0386, 0264, 070C, 069B, EF0513, EF0515, EF0516, EF0517, EF0518, EF0519, 059C, 059D, 060B, 060C, 061B, 062B, 063B, 063C, 064B, 068C, 01R3, 007D, 00E9, including clearing issue as necessary.	4.00	\$190.00	\$760.00
3/8/2011	JMO	Compliance Review Compliance Review of 2010 International Tax Earnings & Profits update.	1.80	\$190.00	\$342.00
3/8/2011	BAB	Compliance Review Compliance Review: Review and analysis of E&P for EF0517, EF0518, EF0519, 9C, EF0515, EF0516, X4, E8, 1W9, EF0513, 45D, 1V1, 1V2, 905, 91D, D23, R4, 51C, D36, D21, 60A, 1V8, 1M7, 1M8, 1R8, 1R9, 1T7, 1H3, 1N7, 1H8, 1N4, 57, 1S5, 1R7, X9, 1H9, 1R1, 1V7, 26D, 46D, 71B, and 68B, update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools and verification of PTI basis.	6.80	\$190.00	\$1,292.00
3/8/2011	DDD	Compliance Preparation Prepare and review files for standalone entities for tax preparation in 2010 including: EFO D500 synergy, D21 LBOFF GP, 31A MILL I-X, 53C GRANITE. Update E&P files for 2010 44D new oppo, 47D lb sec pl, 48D lb queensland, 51D pt lb indonesia, 53A asprey, 54C lehua, 55C can hold, 56D sri phuket,	6.00	\$190.00	\$1,140.00
3/9/2011	DDD	Compliance Preparation Update E&P files by rolling over 2008 files to 2010 for 3D BLACK PEAK, 8D ARGO YK, 9A PIRANHA, 10A PIKE INT, 10D CYGNUS YK, 11D PEGASUS YK, 13C HORIZON 11, 14D UNTD CAP, 16A GKI KOREA, 68A HY OPPK & 507 MEISHO.	6.00	\$190.00	\$1,140.00
3/9/2011	PDL	Compliance Preparation	6.00	\$190.00	\$1,140.00



## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Apr 6, 2011  
Invoice Num: 212  
Billing From: Mar 01, 2011  
Billing To: Mar 31, 2011

### International Tax Compliance - US Info Returns (2011-011) - Managed by JMO

		Compliance Review: Review and analysis of E&P for 24B, 36B, 25B, 246, 38B, 98A, 1C, 20A, 34A, 265, 50B, 6A, 71B, 37C, 40C, 42C, 205, 206, V5, 5C, 76C, 504, 41C, 69A, 70A, 22A, 16A, and 27A, update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools and verification of PTI basis.			
3/11/2011	DDD	Compliance Preparation Update E&P files by rolling over 2008 files to 2010 for 22A GKI KDEV, 22b SAMUI IHCO, 23C SAIJAI, 24A SOGKI, 24B BKOK, 24C LAMYONG, 26A SOGKI MINC, 27A GKI KORMGT, 27B PACIFIC, & 27C JSMIN.	6.00	\$190.00	\$1,140.00
3/13/2011	PDL	Compliance Preparation Update 5417 workbook to adjust for entities with fx change	1.00	\$190.00	\$190.00
3/14/2011	BAB	Compliance Review Compliance Review: Review and analysis of E&P for 80A, V3, H3, 471, 44A, 28C, C9, T8, 21B, 45A, D1, H1, 45C, 26C, 47C, 13C, 640, 72B, 17A, 13B, 48C, 78A, 25C, 505, 25A, V6, 38A, 37A, and 24C, update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools and verification of PTI basis.	7.50	\$190.00	\$1,425.00
3/14/2011	JMO	Compliance Review Compliance Review of 2010 International Tax Returns - review of Returns with Dixie, Pauline, Barb.	2.40	\$190.00	\$456.00
3/14/2011	DDD	Compliance Preparation Update E&P files by rolling over 2008 files to 2010 for 28C LB CONF, 29A LBAUS, 30A LUMINA BVI, 30B AECS, 31B CAGI LED, 32B GRAF, 34A THAI DOT.	6.00	\$190.00	\$1,140.00
3/14/2011	JMO	Compliance Review Compliance Review of 2010 International Tax Returns - review of team with Hilda Cupeles Nieves - Shuk King and Edan Underwood.	1.40	\$190.00	\$266.00
3/15/2011	BAB	Compliance Review Compliance Review: Review and analysis of 547; return and workpapers for I4 and A5, revise and finalize.	0.50	\$190.00	\$95.00
3/15/2011	DDD	Compliance Preparation Update E&P files by rolling over 2008 files for 2010 for entity 1S1 BANCORP, 1M7 SCOT PART 2 ISSUES, 1V4 WSPIN, 1V5 WOOD LTD, 1T7 MARCY2, 1X3 CAYMAN2, 1X5 CMAP1, 1X7 LB LUX RE, 1Y2 BISON II, 1Y3 HARTCLIFFE & 72B JPN HOSP issues. Update and modify workpapers as necessary.	8.00	\$190.00	\$1,520.00
3/15/2011	PDL	Compliance Preparation Review E&P conversions and clear issues 0480, 064A, 00K9, 012D, 040A, 039C, 053D	2.00	\$190.00	\$380.00
3/15/2011	JMO	Compliance Preparation	2.80	\$190.00	\$532.00

# **The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## **Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Apr 6, 2011  
Invoice Num: 212  
Billing From: Mar 01, 2011  
Billing To: Mar 31, 2011

### **International Tax Compliance - US Info Returns (2011-011) - Managed by (JMO)**

		Compliance Preparation of Response to request for information from newly appointed Fee Committee.			
3/15/2011	JMO	Compliance Review	3.20	\$190.00	\$608.00
		Compliance Review of 2010 International Tax Returns.			
3/15/2011	PDL	Travel - Billable	6.00	\$190.00	\$1,140.00
		Billable Travel from San Francisco, CA to Jersey City, NJ for tax compliance work at client site			
3/15/2011	BAB	Compliance Review	6.50	\$190.00	\$1,235.00
		Compliance Review: Review and analysis of E&P for 71C, 78C, K1, 23C, 23B, 22B, 27C, 24A, 26A, 451, C8, 385, 415, 386, and 493, update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools and verification of PTI basis.			
3/15/2011	PDL	Travel - Unbilled	2.00	\$0.00	
		Unbillable Travel from Jersey City, NJ to San Francisco, CA for tax compliance work at client site - first 2 hours			
3/16/2011	JMO	Compliance Review	0.80	\$190.00	\$152.00
		Compliance Review of 2010 International Tax Returns. Update to Jeffrey Ciongoli, Global VP of Tax, re: fee submission.			
3/16/2011	PDL	Foreign Tax Credit Analysis	4.00	\$190.00	\$760.00
		Analysis of LBIE Tax Pools by entity to determine available credit for 2006-07 audit. Prepared comparative analysis by year based on E&P WPs from 5471 workbook. Prepared LBIE DivCon E&P through 2008.			
3/16/2011	JMO	Compliance Review	4.20	\$190.00	\$798.00
		Compliance Review of 2010 International Tax Returns - update and discussion with John S., Stephanie DeYoung and Hilda Cupeles Nieves.			
3/16/2011	PDL	Foreign Tax Credit Analysis	4.00	\$190.00	\$760.00
		Analysis of PTG & New Century Tax Pools by entity to determine available credit for 2006-07 audit. Prepared Divcon rollover and prepared comparative analysis by year for taxes.			
3/16/2011	BAB	Compliance Review	6.70	\$190.00	\$1,273.00
		Compliance Review: Review and analysis of E&P for 30B, 31B, 495, 19C, 49B, 12C, G9, A33, 11, 68A, C13, B7B, B79, 31C, 43A, 66A, R2, 66C, 77C, and 62A, update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools and verification of PTI basis.			
3/16/2011	BAB	Compliance Review	0.80	\$190.00	\$152.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Apr 6, 2011

Invoice Num: 212

Billing From: Mar 01, 2011

Billing To: Mar 31, 2011

### International Tax Compliance - US Info Returns (2011-01-1) - Managed by (JMO)

		Compliance Review: Analyze and update 2009 Tax attribute schedule for 2009 CFC entities Final in 2009, DivCons, and summarize outstanding issues to be resolved.			
3/16/2011	DDD	Compliance Preparation Update E&P files by rolling over 2008 files for 2010 for entity, 75A issues, & 76B issues. Update and modify workpapers as necessary. Review all WIP files for E&P to verify proper rollover template was utilized. Update E&P for EFO 519, EFO 518, EFO 517, EFO 516, EFO 515, EFO 513.	7.00	\$190.00	\$1,330.00
3/16/2011	JMO	Compliance Preparation Compliance Preparation of Response to request for information from newly appointed Fee Committee.	4.20	\$190.00	\$798.00
3/17/2011	PDL	Foreign Tax Credit Analysis Redid analysis for PTG & New century and reviewed all local returns for amounts picked up by Tehmeena Manji.	2.00	\$190.00	\$380.00
3/17/2011	BAB	Compliance Review Compliance Review: Review, analysis and discussion regarding 2009 Tax Attribute schedule, flow of information and reconciliation of E&P pools and tax pools for CFC entities.	1.30	\$190.00	\$247.00
3/17/2011	PDL	Compliance Preparation Converted L8IE, New Century and PTG E&P for 2010.	1.00	\$190.00	\$190.00
3/17/2011	JMO	Compliance Review Compliance Review and Update with Tax Team including John Shanchan, Hilda Cupeles Nieves, Ann Fourn, Edan Underwood, Barb Barissi, Paulline DL, Dixie Duncan, Tehmeena Manji, Aqiyla Job, Shur King Cheng, and Bill Walsh.	2.20	\$190.00	\$418.00
3/17/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Discussion with new Fee Committee (Katherine Stadler) re: 4th Interim filing due 4-15 and prep of updated template.	4.00	\$190.00	\$760.00
3/17/2011	PDL	Compliance Preparation Tax Compliance weekly update meeting with client to discuss status of 5471 preparation and coordinate timeline	1.00	\$190.00	\$190.00
3/17/2011	BAB	Compliance Review Compliance Review: Review and analysis of E&P for K5, K6, 266, 507, 496, 29B, 593, 86A, 28B, and 50B, update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools and verification of PTI basis.	4.90	\$190.00	\$931.00
3/17/2011	BAB	Compliance Preparation	0.60	\$190.00	\$152.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Apr 6, 2011

Invoice Num: 212

Billing From: Mar 01, 2011

Billing To: Mar 31, 2011

### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

		Compliance Preparation: Meeting with Lehman tax team to discuss 5471 preparation process and availability of 2010 GL information.			
3/17/2011	DDD	Compliance Preparation Update E&P files by rolling over 2008 files for 2010 for entity 68B, 69A, 70A, 71B, 71C, 72C issues, 73B issues, 74B, 74A, & 74C issues. Update and modify workpapers as necessary.	6.00	\$190.00	\$1,140.00
3/17/2011	PDL	Foreign Tax Credit Analysis Recid analysis of LBIE to bring in taxes by entity in an attempt to prove creditable taxes. Reviewed local tax returns.	3.00	\$190.00	\$570.00
3/18/2011	JMO	Compliance Review Compliance Review and Update with Barb Barissi, Pauline DL, Dixie Duncan, Tehmeena Manji, Aqiya Job, Shuk King Cheng, and Bill Walsh.	2.20	\$190.00	\$418.00
3/18/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Preparation of 4th interim filing due 4-15 - and template for Brown Greer.	3.80	\$190.00	\$722.00
3/18/2011	BAB	Compliance Review Compliance Review: Discussion and analysis on 72C, 32B, and 4C with Bill Walsh to assist in resolving discrepancies in the E&P pools and tax pools between OneSource information and the workpapers.	2.20	\$190.00	\$418.00
3/18/2011	DDD	Compliance Preparation Update E&P files by rolling over 2008 files for 2010 for entity 53C, 57C needs update from 2009, 59B, 60A, 62A issues, 64C, 65C, 66A issues, 66C& 68A issues. Update and modify workpapers as necessary.	6.00	\$190.00	\$1,140.00
3/18/2011	BAB	Compliance Review Compliance Review: Discussion and analysis on A55 with Bill Walsh to assist in resolving discrepancies in the E&P pools and tax pools between OneSource information and the workpapers.	1.60	\$190.00	\$304.00
3/18/2011	BAB	Compliance Review Compliance Review: Follow up regarding CFC DivCon Entities and conversion required for Sch J analysis of E&P pools and tax pools.	0.60	\$190.00	\$114.00
3/18/2011	BAB	Compliance Review Compliance Review: Review and analysis of E&P for 254 and S4, and 57C, update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools and verification of PTI basis.	1.60	\$190.00	\$304.00
3/18/2011	PDL	Compliance Preparation	6.00	\$190.00	\$1,140.00



## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Apr 6, 2011  
Invoice Num: 212  
Billing From: Mar 01, 2011  
Billing To: Mar 31, 2011

### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

		Compliance review cleared issues on E&P on 0011, 086A, 098A, 099A, 0205, 0868, 0337, 0456, 0496. Prepared rollover for entities with currency conversions.			
3/18/2011	PDL	Foreign Tax Credit Analysis Reviewed local tax returns for taxes paid for tax pools in LBIE. Tied ou taxable income with tax returns to include group relief and carryback of 208 loss. Correspondence with Jackie Dalby regarding taxes paid in Frankfurt.	2.00	\$190.00	\$380.00
3/21/2011	BAB	Compliance Preparation Compliance Preparation: Confirm status of OneSource 2010 uploaded TB information with Ann Faurt to determine if Top Con Compute can be run.	0.40	\$190.00	\$76.00
3/21/2011	BAB	Travel - Unbilled Unbillable Travel from Grand Rapids, MI to Jersey City, NJ, first 2 hours.	2.00	\$0.00	
3/21/2011	BAB	Compliance Review Compliance Review: Review and analysis of E&P for 72C, 268, 723, 59B, 32B, 44C, 35B, 7A, 74C, and 64C. update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools and verification of PTI basis including manual conversion of 245 to updated Sch J workpaper.	4.20	\$190.00	\$798.00
3/21/2011	BAB	Travel - Billable Billable Travel from Grand Rapids, MI to Jersey City, NJ billable after 2 hours to provide on-site management to and with Lehman tax department and for work performed on client site.	2.00	\$190.00	\$380.00
3/21/2011	JMO	Travel - Billable Travel via Amtrak to Jersey City from DC (via coach), billable after 2 hours to work and attend meetings with Client as requested.	2.00	\$190.00	\$380.00
3/21/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Preparation of Schedule of local foreign returns and related tax pools for FTC purposes.	3.80	\$190.00	\$722.00
3/21/2011	BAB	Compliance Preparation Compliance Preparation: Update on status of 2009 Sch J conversion for DivCon entities including Entity 497.	0.40	\$190.00	\$76.00
3/21/2011	DDD	Compliance Preparation Update E&P files by rolling over 2008 files to 2010 for 34C, 35B, 34A, 36A, 36B, 37A, 37C, 38B, 40C, and 41C.	6.00	\$190.00	\$1,140.00
3/21/2011	JMO	Travel - Unbilled Travel via Amtrak to Jersey City from DC, first 2 hours.	2.00	\$0.00	
3/21/2011	PDL	Foreign Tax Credit Analysis	1.00	\$190.00	\$190.00

# **The O'Neill Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneill@oneilltaxteam.com  
www.oneilltaxteam.com

## **Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Apr 6, 2011  
Invoice Num: 212  
Billing From: Mar 01, 2011  
Billing To: Mar 31, 2011

### **International Tax Compliance - US Info Returns (2011-0111) - Managed by (JMO)**

		Analysis of FTC for year to determine need to amend 2008 & 2009 TRs including determining impact of sec 905 for audit years and 2008-09			
3/21/2011	PDL	Foreign Tax Credit Analysis Work with Tenmeena Mani on collection of Local TRs.	1.00	\$190.00	\$190.00
3/21/2011	PDL	Compliance Preparation Review E&P rollforwards with Dixie Duncan to explain trouble shoot methodology. Assist with retrieving 2010 5471 folders moved in error. Reviewed OG01, OG03, OG04, OG05, OG08, OH05, OOM6, OIM7, OIS1, OOS5C, O08B, O12C, O18B, O20A, O21A, O21B, O2A, O22B, O23C, O24A, O24B, O24C, O25, O25C, O26A, O27A, O27B	6.00	\$190.00	\$1,140.00
3/22/2011	DDD	Compliance Preparation Update E&P files by rolling over 2008 files for 2010 for entity 42C, 43A, 44A issues, 44C, 45A, 45C, 47A issues, 48C, 49B, 50D and 51C. Update and modify workpapers as necessary.	8.00	\$190.00	\$1,520.00
3/22/2011	PDL	Compliance Preparation Review E&P O27C, O28C, O29A, O30A, O30B, O31B, O32B, O34A, O34C, O36B, O37A, O37C, O38B, O40C, O41C, O42C, O4A, O44C, O45A, O45C, O47A, O48C, O4B, O50D, O51C, O59B, O60A, O62A, O64C	4.00	\$190.00	\$760.00
3/22/2011	PDL	Foreign Tax Credit Analysis Analyzed E&P by entity by year for LBIE entities to reconcile consolidated E&P. Identified generators by year and non includible entities in consolidated E&P pool.	2.00	\$190.00	\$380.00
3/22/2011	BAB	Compliance Review Compliance Review: Review and analysis of E&P for 99A, 2C, 4C, 15B, 14B, 97A, 10A, 245, 9A, 57C and 31B, update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools and verification of PTH basis including manual conversion of 245 to updated Sch J workpaper.	6.50	\$190.00	\$1,235.00
3/22/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Preparation of Memo re: IRC Section 901 and 902 Taxes for Redetermination. Preparation of Schedule of Taxes Paid/Accrued.	4.20	\$190.00	\$798.00
3/22/2011	BAB	Compliance Review Compliance Review: Review and analysis of 266, A55 and 65C, discussion with Bill Walsh on corrections required in OneSource to 2010 E&P Beginning balances.	2.70	\$190.00	\$513.00
3/22/2011	BAB	Compliance Review Compliance Review: Review and analysis of 2010 CFC entities with Final return status due to sale/liquidation, review information required with Dixie Duncan.	0.80	\$190.00	\$152.00

## The O'Neill Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7410  
jacque.oneill@oneilltaxteam.com  
www.oneilltaxteam.com

## Invoice

Jeffrey Clongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Apr 6, 2011  
Invoice Num: 212  
Billing From: Mar 01, 2011  
Billing To: Mar 31, 2011

### International Tax Compliance - US Info Returns (2011-011) - Managed by (JMAC)

#### Professional Services:

Date	Employee	Description	Hours	Rate	Amount
3/22/2011	PDL	Foreign Tax Credit Analysis Incorporate changes in to LBIE Tax Pools and E&P for refunds received, generators, reduction in taxes paid, etc. based on discussion with A&M Attorneys	3.00	\$190.00	\$570.00
3/23/2011	PDL	Foreign Tax Credit Analysis Reviewed Frankfurt local return for creditable taxes and required follow up on 2002- 2004 taxes paid.	1.00	\$190.00	\$190.00
3/23/2011	PDL	Compliance Preparation Review 0507, 00V5, 00X9, 001C, 01M8, 01T7, 01Y5, 01X3, 01X5, 01X7, 01Y2, 01Y3, 003D, 008D, 009A 010A, 010D, 011D, 013C, 014D, 016A, 01V4, 01Y5, 06BA	4.00	\$190.00	\$760.00
3/23/2011	PDL	Compliance Preparation 0143 DivCon for 2008 rolforward with issues	2.00	\$190.00	\$380.00
3/23/2011	DDD	Compliance Preparation Update E&P files by rolling over 2008 files for 2010 for Div Cons 183 & Div 1C7. Modified workpapers for 2010 tax return preparation.	8.00	\$190.00	\$1,520.00
3/23/2011	BAB	Compliance Review Compliance Review: Review and analysis of 1A2 to determine status of E&P Schedule J conversion.	0.40	\$190.00	\$76.00
3/23/2011	BAB	Compliance Preparation Compliance Preparation: Review and analysis of 13 CFC entities to determine the Administrator status for John Shanahan.	0.60	\$190.00	\$114.00
3/23/2011	BAB	Compliance Review Compliance Review: Review and analysis of 507 historical E&P balances between PTI and untaxed income with Dixie Duncan to tie to OneSource beginning balance for 2010.	0.80	\$190.00	\$152.00
3/23/2011	PDL	Compliance Preparation 01U7, 01Y4, 0D46 including DivCon EP rollover for 2008	1.00	\$190.00	\$190.00
3/24/2011	PDL	Compliance Preparation Update Schedule M intercompany reclass for balance sheet and E&P totals by year for non GP WPs	2.00	\$190.00	\$380.00
3/24/2011	BAB	Compliance Review Compliance Review: Follow up on Sharepoint for 2008 and 2009 tax return files and workpapers with Eason Underwood and Hido-Cupeles Nieves.	0.70	\$190.00	\$133.00
3/24/2011	PDL	Foreign Tax Credit Analysis LBIE FTC update for discussion with John Shanahan and attorneys for 2001-05, audit with review of TRs for Frankfurt branch, tie out E&P by entity and reconcile differences between tax pools and UK local TR	5.00	\$190.00	\$950.00

# **The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacques.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## **Invoice**

Jeffrey Clongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Apr 6, 2011  
Invoice Num: 212  
Billing From: Mar 01, 2011  
Billing To: Mar 31, 2011

### **International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)**

#### **Professional Services:**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/24/2011	BAB	Compliance Review Compliance Review: Review and analysis of 2010 5471 TR and workpapers with Dixie Duncan, follow up on OneSource issues as TB not linked to Sch F and discussion of E&P roll forward.	0.80	\$190.00	\$152.00
3/24/2011	BAB	Compliance Review Compliance Review: Review and analysis of PY local tax returns for 363, C6, 1C2, E1, I7, X1, 1A1, 1N1, W7, B5, U4, 477, 1A2, 1H2, 206, and 1G7 from the LE Foreign controllers.	3.20	\$190.00	\$608.00
3/24/2011	DDD	Travel - Billable Billable travel to Jersey City, New Jersey from Washington, DC billable after 2 hours to work with client (Lehman) per request of client to work the week of March 21 to March 24th, 2011	2.00	\$190.00	\$380.00
3/24/2011	DDD	Travel - Billable Billable travel to Washington DC from Jersey City, New Jersey billable after 2 hours to work with client (Lehman) per request of client to work the week of March 21 to March 24th, 2011	2.00	\$190.00	\$380.00
3/24/2011	DDD	Travel - Unbilled Non - Billable travel to Washington DC from Jersey City, New Jersey to work with client (Lehman) per request of client to work for the week of March 21 TO March 24th, 2011, first 2 hours.	2.00	\$0.00	
3/24/2011	DDD	Compliance Preparation Prepare tax returns, workpapers, and review files for standalone entities: 7B Ark Funding, 32D LB Australia funding, 6D LB Australia Granico, 25D In aus rehold, 32D lb aus fin. Also prepare returns in One Source along with PDFs to files.	6.00	\$190.00	\$1,140.00
3/24/2011	PDL	Foreign Tax Credit Analysis LBIE E&P and taxes for branches	3.00	\$190.00	\$570.00
3/24/2011	DDD	Travel - Unbilled Non - Billable travel to Jersey City, New Jersey from Washington, DC to work with client (Lehman) per request of client to work for the week of March 21 TO March 24th, 2011, first 2 hours.	2.00	\$0.00	
3/25/2011	PDL	Foreign Tax Credit Analysis Finalize 2008 E&P for LBIE and Pacific to be rolled over for 2010 5471 preparation 1 hour	1.00	\$190.00	\$190.00
3/25/2011	DDD	Compliance Preparation	8.00	\$190.00	\$1,520.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Apr 6, 2011

Invoice Num: 212

Billing From: Mar 01, 2011

Billing To: Mar 31, 2011

### International Tax Compliance - US Info Returns (2011-011) - Managed by (JMO)

		Update E&P files by rolling over 2008 files for 2010 A2, E9, 5A, 5D, 6D, 7 B, 25D & 32D. Prepare and review tax returns for 2010 for A2 ocl hold, E9 lb redditch, 5A barracuda, 5D lb aus hold. Also prepare tax returns for above in One Source & PDF Tax return to 2010 file.			
3/25/2011	PDL	Travel - Unbilled	2.00	\$0.00	
		Unbillable Travel from Jersey City, NJ to San Francisco, CA for tax compliance work at client site - first 2 hours			
3/25/2011	BAB	Travel - Unbilled	2.00	\$0.00	
		Unbillable Travel from Jersey City, NJ to Grand Rapids, MI, first 2 hours.			
3/25/2011	BAB	Travel - Billable	2.00	\$190.00	\$380.00
		Billable Travel from Jersey City, NJ to Grand Rapids, MI billable after 2 hours to provide on-site management to and with Lehman tax department and for work performed on client site.			
3/25/2011	BAB	Compliance Review	0.30	\$190.00	\$57.00
		Compliance Review: Follow up on open items on 2009 tax attribute scheduled for CFC entities where E&P not updated for DivCon and linked to crossover template, and issues with prior year OneSource calculations.			
3/25/2011	BAB	Compliance Review	2.20	\$190.00	\$418.00
		Compliance Review: Confirm CO sales factor, confirm OR Sec 78 gross-up not included in sales factor, confirm VT intangible asset not included in property factor and interest/dividend investment interest not included, confirm UT - AK - AZ intangible property not included in property factor.			
3/25/2011	PDL	Foreign Tax Credit Analysis	1.50	\$190.00	\$285.00
		LBIE E&P with John & Tehmeena including update of 956 and explanation of tax pools and differences			
3/25/2011	PDL	Travel - Billable	7.00	\$190.00	\$1,330.00
		Billable Travel from Jersey City, NJ to San Francisco, CA for tax compliance work at client site			
3/25/2011	PDL	Foreign Tax Credit Analysis	1.50	\$190.00	\$285.00
		PTG E&P verification of tax pools and update E&P for change in taxes paid			
3/28/2011	BAB	Compliance Review	0.80	\$190.00	\$152.00
		Compliance Review: Research and review of entity 42D to determine filing status, discussion on 5471 preparation return process and computations in OneSource and related international reports.			
3/28/2011	DDD	Compliance Preparation	8.00	\$190.00	\$1,520.00





## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacques.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Clongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Apr 6, 2011  
Invoice Num: 212  
Billing From: Mar 01, 2011  
Billing To: Mar 31, 2011

### International Tax Compliance - US Info Returns (2011-011) - Managed by (JMO)

#### Reimbursable Expenses:

		Hotel Hyatt Jersey City 2/28/11 -3/4/11 for travel to JC as requested by client to manage int'l tax compliance	
3/4/2011	BAB	Travel - Cab	\$20.00
		Travel from Newark Penn Station to Newark airport to return home from client meetings and work on client site from 02/28/2011 to 03/04/2011.	
3/4/2011	BAB	Meals - Per Diem	\$244.00
		Per diem for meals while in Jersey City from 02/28/2011 to 03/04/2011 for client meetings and work at client site as required by Client.	
3/4/2011	BAB	Hotel	\$940.28
		Hyatt Regency, Jersey City from 02/28/2011 to 03/04/2011 for required client meetings and work on client site as required by client.	
3/4/2011	BAB	Travel - Airline	\$309.40
		Air Travel from Grand Rapids, Michigan to Jersey City, New Jersey in coach class for client meetings and work at client site as required by Client from 02/28/2011 to 03/04/2011.	
3/4/2011	BAB	Travel - Cab	\$25.00
		Travel from Grand Rapids airport to home in order to return home from client meetings and work on client site from 02/28/2011 to 03/04/2011.	
3/4/2011	JMO	Travel - Cab	\$42.00
		Cab to/from Amtrak and Home - for client requested travel	
3/4/2011	DDD	Travel - Metro	\$10.00
		Metro for transportation from Penn Station, Newark, NJ to Jersey City, NJ 3/1 to 3/31/2011	
3/4/2011	DDD	Hotel	\$713.76
		Hyatt Regency Jersey City, NJ on 3/1/11 to 3/4/2011 for meetings and work with Lehman tax team in Jersey City, NJ per request of Lehman tax department	
3/4/2011	DDD	Meals - Per Diem	\$305.00
		Meals per Diem for work performed in Jersey City, NY as requested to work on site with the Lehman team from 2/28 to 3/4/2011	
3/4/2011	DDD	Travel - Train	\$49.00
		Travel from to Jersey City, NJ to Washington, DC to work with Lehman tax professional per request of client in Jersey City, NJ from 2/28 to 3/4/2011	
3/4/2011	JMO	Meals - Per Diem	\$275.00
		Per Diem 2/28/11 -3/4/11 (5 days, less one dinner) - for travel to JC for client meetings/management of int'l tax compliance - as requested by client.	
3/4/2011	PDL	Hotel	\$713.76
		Hotel - 3/1 TO 3/4/11 while working at client site in Jersey City, NJ as required by Client	
3/4/2011	PDL	Travel - Baggage Fee	\$25.00
		Baggage fee for travel from Jersey City, NJ to San Francisco, CA for client meetings and work at client site as required by Client.	
3/4/2011	PDL	Travel - Cab	\$26.00
		Transportation from 101 Hudson (Client site) to EWR NJ Airport - return from work and meetings in Jersey City as required by Client	
3/4/2011	PDL	Travel - Cab	\$75.00



## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2876 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Clongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Apr 6, 2011  
Invoice Num: 212  
Billing From: Mar 01, 2011  
Billing To: Mar 31, 2011

### International Tax Compliance - US Info Returns (2011-0111) - Managed by (JMO)

#### Reimbursable Expenses:

3/4/2011	PDL	Transportation from San Francisco airport to Sunnyvale, CA - return from work and meetings in Jersey City as required by Client	
		Per Diem	\$183.00
		Per-diem - 3 days for meals & incidentals while working in Jersey City 3/1 to 3/4 as required by Client	
3/16/2011	PDL	Travel - Baggage Fee	\$25.00
		Baggage fee for travel from San Francisco, CA to Jersey City, New Jersey for client meetings and work at client site as required by Client.	
3/16/2011	PDL	Per Diem	\$122.00
		Per-diem - 2 days for meals & incidentals while working in Jersey City 3/16 to 3/19 as required by Client	
3/16/2011	PDL	Hotel	\$475.84
		Hotel - 13/16 to 3/18/11 while working at client site in Jersey City, NJ as required by Client	
3/16/2011	PDL	Travel - Cab	\$28.00
		Transportation from Newark (EWR) to Jersey City - for work and meetings in Jersey City as required by Client	
3/16/2011	PDL	Travel - Cab	\$75.00
		Transportation from Sunnyvale, CA to San Francisco airport - for work and meetings in Jersey City as required by Client	
3/16/2011	PDL	Travel - Airline	\$339.40
		Travel from San Francisco, CA to Jersey City, New Jersey in coach class for client meetings and work at client site as required by Client.	
3/18/2011	PDL	Travel - Cab	\$19.00
		Ferry and Cab fare from Jersey City to New York while working at client site	
3/21/2011	BAB	Travel - Cab	\$20.00
		Travel from Newark Airport to Newark Penn Station to take PATH to Jersey City in order to attend client meetings and work on client site from 03/21/2011 to 03/25/2011.	
3/21/2011	DDD	Travel - Train	\$147.00
		Travel from to Jersey City, NJ to Washington, DC to work with Lehman tax professional per request of client in Jersey City, NJ from 3/21 to 3/24/2011	
3/21/2011	PDL	Travel - Cab	\$21.00
		Ferry and Cab fare from New York City to Jersey City for work at client site	
3/21/2011	JMO	Travel - Cab	\$42.00
		Cab to/from Amtrak and Home - for client requested travel	
3/21/2011	DDD	Meals - Per Diem	\$244.00
		Meals per Diem for work performed in Jersey City, NY as requested to work on site with the Lehman team from 3/21 to 3/24/2011	
3/21/2011	DDD	Hotel	\$713.76
		Hyatt Regency Jersey City, NJ on 3/21 for meetings and work with Lehman tax team in Jersey City, NJ per request of Lehman tax department	
3/21/2011	DDD	Travel - Train	\$68.40
		Travel from Washington, DC to Jersey City, NJ to work with Lehman tax professional per request of client in Jersey City, NJ from 3/21/11 to 3/24/11 via Amtrak Train	

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Apr 6, 2011  
Invoice Num: 212  
Billing From: Mar 01, 2011  
Billing To: Mar 31, 2011

### International Tax Compliance - US Info Returns (2011-011) - Managed by (JMO)

#### Reimbursable Expenses:

3/23/2011	JMO	Meals - Per Diem	\$183.00
		Per Diem 3/21/11 -3/23/11 (3 days) - for travel to JC for client meetings/management of int'l tax compliance - as requested by client.	
3/23/2011	JMO	Hotel	\$475.89
		Hotel Hyatt Jersey City 3/21/11 -3/23/11 for travel to JC as requested by client to manage int'l tax compliance	
3/25/2011	DDD	Mileage	\$27.00
		Travel from 3550 N. Somerset Street, Arlington, VA (home) to Union Station, Washington DC to take the Amtrak train to Jersey City, NJ and return from Union Station to home 6 one way trips at 9 miles for a total of 54 miles	
3/25/2011	BAB	Hotel	\$951.68
		Hyatt Regency, Jersey City from 03/21/2011 to 03/25/2011 for required client meetings and work on client site as required by client.	
3/25/2011	BAB	Travel - Airline	\$433.40
		Air Travel from Grand Rapids, Michigan to Jersey City, New Jersey in coach class for client meetings and work at client site as required by Client from 03/21/2011 to 03/25/2011.	
3/25/2011	BAB	Travel - Cab	\$20.00
		Travel from Newark Penn Station to Newark airport to return home from client meetings and work on client site from 03/21/2011 to 03/25/2011.	
3/25/2011	BAB	Meals - Per Diem	\$244.00
		Per diem for meals while in Jersey City from 03/21/2011 to 03/25/2011 for client meetings and work at client site as required by Client.	
3/26/2011	PDL	Per Diem	\$244.00
		Per-diem - 4 days for meals & incidentals while working in Jersey City 3/21 to 3/25 as required by Client	
3/26/2011	PDL	Travel - Baggage Fee	\$25.00
		Baggage fee for travel from Jersey City, NJ to San Francisco, CA for client meetings and work at client site as required by Client.	
3/26/2011	PDL	Travel - Cab	\$75.00
		Transportation from Sunnyvale, CA to San Francisco airport - for work and meetings in Jersey City as required by Client	
3/26/2011	PDL	Travel - Cab	\$31.00
		Transportation from 101 Hudson (Client site) to EWR NJ Airport - return from work and meetings in Jersey City as required by Client	
3/26/2011	PDL	Hotel	\$951.68
		Hotel - 13/21 to 3/25/11 while working at client site in Jersey City, NJ as required by Client	
3/31/2011	JMO	Travel - Train	\$98.00
		Travel RoundTrip from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - week of 6/14/11.	

Total Expenses: \$11,375.66

Amount Due This Invoice: \$110,650.66

**The O'Neil Group, LLC**

4431 P Street

Washington, DC 20007-

Tel: 202-965-2878 Fax: 202-355-7610

jacque.oneil@oneiltaxteam.com

www.oneiltaxteam.com

---

**Invoice**

Jeffrey Ciongoli, Managing Director

Lehman Brothers Holdings Inc.

101 Hudson Street

11th Floor

New Jersey, NJ 073024585

**Invoice Date:** Apr 6, 2011

**Invoice Num:** 212

**Billing From:** Mar 01, 2011

**Billing To:** Mar 31, 2011

---

**International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)**

---



# **The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## **Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Apr 6, 2011

Invoice Num: 214

Billing From: Mar 01, 2011

Billing To: Mar 31, 2011

### **Real Estate JV Compliance - Review (2011-014:) - Managed by (JMO)**

#### **Professional Services:**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/2/2011	JMO	Compliance Review Compliance Review of 2010 Real Estate Joint Venture Partnership tax returns. Discussion with A&M regarding new 2010 review template.	4.20	\$190.00	\$798.00
3/3/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	1.00	\$190.00	\$190.00
3/3/2011	JMO	Compliance Review Compliance Review of 2010 Real Estate Joint Venture Partnership tax returns. Review with Bill Walsh.	1.20	\$190.00	\$228.00
3/4/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	2.20	\$190.00	\$418.00
3/9/2011	JMO	Compliance Review Compliance Review of 2010 Real Estate Joint Venture Partnership tax returns. Discussion with Stephanie DeYoung.	1.40	\$190.00	\$266.00
3/11/2011	JMO	Compliance Review Compliance Review of 2010 Real Estate Joint Venture Partnership tax returns. Update and discussion of 2010 review process with 3rd party preparers.	3.20	\$190.00	\$608.00
3/13/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	5.40	\$190.00	\$1,026.00
3/14/2011	JMO	Compliance Review Compliance Review of 2010 Real Estate Joint Venture Partnership tax returns. Meeting and review with David, Stephanie, John S. and Bill.	2.20	\$190.00	\$418.00
3/14/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	3.50	\$190.00	\$665.00
3/15/2011	JMO	Compliance Review Compliance Review of 2010 Real Estate Joint Venture Partnership tax returns with Bill.	1.80	\$190.00	\$342.00
3/15/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	2.00	\$190.00	\$380.00
3/22/2011	BRW	Compliance Review	1.30	\$190.00	\$247.00



# **The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007  
Tel: 202-965-2878 Fax: 202-355-7610  
jacques.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## **Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Apr 6, 2011  
Invoice Num: 215  
Billing From: Mar 01, 2011  
Billing To: Mar 31, 2011

### **State and local income Tax Compliance (2011-015) - Managed by JMO**

#### **Professional Services:**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/3/2011	BAB	Compliance Preparation Compliance Preparation: Team meeting regarding OSA apportionment flowing into OneSource Income process new system upgrades in 2010.	1.20	\$190.00	\$228.00
3/21/2011	JMO	Compliance Preparation Compliance Preparation of 2010 State Unitary Returns. Set up of "logic" schedule for unitary state returns. Discussion with Hilda.	2.20	\$190.00	\$418.00
3/22/2011	JMO	Compliance Preparation Compliance Preparation of 2010 State Unitary Returns. Set up of "logic" schedule for unitary state returns.	4.50	\$190.00	\$855.00
3/23/2011	JMO	Compliance Preparation Compliance Preparation of 2010 State Unitary Returns. Set up of "logic" schedule for unitary state returns - review with Barb B.	1.20	\$190.00	\$228.00
3/23/2011	BAB	Compliance Preparation Compliance Preparation: Review, analysis and update Logic for 2010 State Unitary Workpaper for apportionment factors and filing requirements for AK, AZ, CO, KS, KY, ME, MN, NE, NH, OR, UT, VT, WV and Portland. Add 2010 Forms, instructions and run CCH 2010 State Smart Charts.	8.20	\$190.00	\$1,558.00
3/24/2011	BAB	Compliance Preparation Compliance Preparation: Review, analysis and update Logic for 2010 State Unitary Workpaper for apportionment factors and filing requirements for CA, HI, ILL, WI and MA. Add 2010 Forms and instructions to the files for CA, HI, ILL, WI, MA, MI, TX, NY, and NYC including running CCH 2010 State Smart Charts.	5.80	\$190.00	\$1,102.00

Total Service Amount: **\$4,389.00**

Amount Due This Invoice: **\$4,389.00**

# **The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## **Invoice**

Jeffrey Clongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Apr 6, 2011

**Invoice Num:** 216

**Billing From:** Mar 01, 2011

**Billing To:** Mar 31, 2011

### **Intl Tax Compliance - 08 Amended US Info Return [2011-016:] - Managed by [JMO]**

#### **Professional Services:**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/3/2011	BAB	Compliance Review Compliance Review: Follow up with Lehman tax team on revised TB information from 1U7 utilized in the 2008 amended return.	0.30	\$190.00	\$57.00
3/8/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return - review of project completion and discussion with Federal Return Team: Sal, John, Charlie, Hilda, Tony et al.	1.80	\$190.00	\$342.00
3/11/2011	BAB	Compliance Review Compliance Review: Discussion with Lehman tax staff regarding review and analysis of 1U7 TB information and subsequent 2008 amended 5471.	0.80	\$190.00	\$152.00
3/17/2011	BRW	Compliance Review Compliance Review: Review and analysis of E&P for A55, 65C, 72C, 268, 337, 34C and 97A, update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools and verification of PTI basis	4.20	\$190.00	\$798.00
3/18/2011	BRW	Compliance Review Compliance Review: Review and analysis of E&P for 14B, 15B, 4C, 2C, 99A, 7A, 74C and 64C, update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools and verification of PTI basis	4.00	\$190.00	\$760.00
3/20/2011	BRW	Compliance Review Compliance Review: Review and analysis of E&P for 44C, 35B, 32B, 59B and 723 update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools and verification of PTI basis	3.00	\$190.00	\$570.00
3/23/2011	JMO	Travel - Unbilled Travel via Amtrak from Jersey City to DC, first 2 hours.	2.00	\$0.00	
3/23/2011	JMO	Travel - Billable Travel via Amtrak from Jersey City to DC (via coach), billable after 2 hours to work and attend meetings with Client as requested.	2.00	\$190.00	\$380.00

**Total Service Amount:** \$3,059.00

**Amount Due This Invoice:** \$3,059.00



THE O'NEIL GROUP  
4431 P Street, NW  
Washington, DC 20007  
Telephone: (202) 965-2878  
Facsimile: (202) 355-7610  
Jacqueline O'Neil

In Re:

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

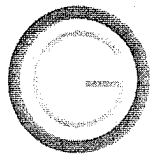
-----x		
In re	:	Chapter 11 Case No.
	:	
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	:	08-13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
	:	
	:	
-----x		

Debtors Address:           Lehman Holdings Inc.  
                                  1271 Avenue of the Americas, 45<sup>th</sup> Floor  
                                  New York, New York 10020

**MONTHLY FEE STATEMENT OF THE O'NEIL GROUP, LLC**  
**FOR PROFESSIONAL SERVICES AND DISBURSEMENTS FOR THE PERIOD**  
**April 1, 2011 THROUGH April 30, 2011**



Jacqueline O'Neil  
Managing Director  
THE O'NEIL GROUP  
4431 P Street, NW  
Washington, DC 20007



*The*  
**O'Neil Group**  
*Corporate Tax Solutions*

### Invoice Summary

**Period Ending:** April 30, 2011

**INVOICE NO:**

**Client:** Lehman Brothers

**Phone:**

**Project Name:**

**Project Number:**

**Project Start Date:**

**Project End Date:**

**Managing Director:**

**Tax Director:**

Mr. Jeff Ciongoli, Managing Director, Tax

Mr. John Shanahan, Senior Vice President, Tax

Ms. Hilda Cupeles-Nieves, Vice President, Tax

(201) 499-6997

International, State and Local and Real Estate Tax Compliance

2011-11, 2011-12, 2011-015, 2011-016 and 2011-014

01/01/11

12/31/11 estimated

Jacqueline O'Neil

Cell Phone: (443) 362-0990

Barbara A. Barissi

Cell Phone: (616) 901-7343

### Invoice Summary

During this period, The O'Neil Group personnel assisted the management of Lehman Brothers Holding Incorporated (LBHI) and Alvarez and Marsall (A&M) with the internal analysis of the 2008 Amended International tax returns, Forms 5471, 8858, and 8865 and required update to the Foreign Tax Credit Limitation calculation and Form 1118. The review of the 2010 Joint Venture Real Estate tax returns continued. The O'Neil Group also provided compliance assistance related to the planning for 2010 International tax returns, Forms 5471, 8858, and 8865 including calculation of the Foreign Tax Credit Limitation and preparation of Form 1118. The O'Neil Group's services and assistance during this time period focused on the following work streams:

#### Amended 2008 Forms 5471, 8858 and 8865:

- Preparation of schedules for Amended 2008 International Filings and changes in General Ledger balances - for purposes of the Amended 2008 Corporate Return.
- Review and analysis of E&P for foreign entities and update to 2009 tax attribute schedule with necessary corrections in OneSource to layers and tax pools.
- Review of Bamburgh structured trade and updated financials for 2008.

#### 2010 International Tax Compliance:

- Preparation and Review of 5471s completed to date - inactive, dormant and SkyPower.
- Update E&P files by rolling over 2008 files to 2010.
- Update entity folders for 2010 tax returns with workpapers and permanent files.
- Research with SVP Tax, John Shanahan, and outside counsel regarding foreign tax credit support and local returns.
- Review of June 30 General Ledger Close and comparison to 12/31/10 close for international entities.
- Preparation of Schedule of local foreign returns and related tax pools for FTC purposes.
- Preparation for and training of Lehman staff on new 2010 workbooks.
- Rollover standalone entities and prepare workbooks and complete files for standalone entities for 2010.
- Preparation and review of non-A&M administered entities 2010 returns.
- Review LBIE E&P Pools for 2006-07 audit with John Shanahan and attorneys. Prepare schedule of 2007 tax liability for LBIE. Update LBIE, PTG and New Century for meeting/discussion.



2010 Real Estate Joint Venture Return Review:

- Compliance Review of 2010 Real Estate Joint Venture Partnership tax returns.
- Review of uploads by Shuk King Cheng - and set up of necessary files.
- Discussion with A&M regarding updates to 2010 review template.

**Uniform Billing Task Code:**

Fees - Amended 2008 International Tax Compliance (2011-016)	<b>1800 – Tax Issues</b>	\$ 3,344.00
Fees for 2010 International Tax Compliance (2011-011)	<b>1800 – Tax Issues</b>	\$ 79,686.00
Fees for Real Estate JV Compliance-Review (2011-014)	<b>1800 – Tax Issues</b>	<u>\$ 6,403.00</u>

Total Amount of Compensation for Professional Services	\$ 89,433.00
--	--------------

<u>Less Holdback (20%) per Court Order dated October 11, 2008</u>	<u>\$ 17,886.60</u>
---	---------------------

Interim Compensation for Professional Services (80%)	\$ 71,546.40
--	--------------

Total Reimbursement for Actual and Necessary Expenses	\$ 5,730.03
---	-------------

<b>TOTAL REQUESTED PAYMENT</b>	<b>\$ 77,276.43</b>
--------------------------------	---------------------

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

### Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: May 6, 2011  
Invoice Num: 221  
Billing From: Apr 01, 2011  
Billing To: Apr 30, 2011  
Client ID: LBHI

#### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

<u>Professional Services</u>	<u>Rate</u>	<u>Bill Hours</u>	<u>Charge</u>
<i>Compliance Preparation</i>			
Barbara A. Barissi	\$190.00	14.80	\$2,812.00
Dixie Duncan	\$190.00	109.00	\$20,710.00
Jacqueline M. O'Neil	\$190.00	27.80	\$5,282.00
Pauline deSouza	\$190.00	82.00	\$15,580.00
<i>Compliance Review</i>			
Barbara A. Barissi	\$190.00	85.20	\$16,188.00
William R. Walsh	\$190.00	9.10	\$1,729.00
Jacqueline M. O'Neil	\$190.00	42.30	\$8,037.00
<i>Foreign Tax Credit Analysis</i>			
Pauline deSouza	\$190.00	27.20	\$5,168.00
<i>Travel - Billable</i>			
Barbara A. Barissi	\$190.00	4.00	\$760.00
Jacqueline M. O'Neil	\$190.00	8.00	\$1,520.00
Pauline deSouza	\$190.00	10.00	\$1,900.00
<i>Travel - Unbilled</i>			
Barbara A. Barissi	\$0.00	4.00	\$0.00
Jacqueline M. O'Neil	\$0.00	8.00	\$0.00
Pauline deSouza	\$0.00	4.00	\$0.00
<b>Professional Services Total:</b>			<b>\$79,686.00</b>

#### Reimbursable Expenses:

Hotel	\$3,310.93
Meals - Per Diem	\$976.00
Postage	\$104.30
Travel - Airline	\$800.80
Travel - Baggage Fee	\$25.00
Travel - Cab	\$259.00
Travel - Metro	\$20.00
Travel - Train	\$234.00
<b>Reimbursable Expenses Total:</b>	<b>\$5,730.03</b>
<b>Amount Due This Invoice:</b>	<b>\$85,416.03</b>

#### Accounts Receivable

<u>Inv Num</u>	<u>Inv Date</u>	<u>Bill Amt</u>	<u>Pay Date</u>	<u>Amt Paid</u>	<u>Inv Balance</u>	<u>Late Fee</u>	<u>Late Fee Paid</u>
201	3/4/2011	\$37,987.68		\$0.00	\$37,987.68	\$0.00	\$0.00
212	4/6/2011	\$110,650.66		\$0.00	\$110,650.66	\$0.00	\$0.00
<b>Past Invoice Balance:</b>					<b>\$148,638.34</b>	<b>\$0.00</b>	<b>\$0.00</b>

# **The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## **Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** May 6, 2011  
**Invoice Num:** 221  
**Billing From:** Apr 01, 2011  
**Billing To:** Apr 30, 2011

### **International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)**

#### **Professional Services:**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
4/1/2011	PDL	Compliance Preparation Compliance review of E&P rollover to 2010 including clearing issues and preparation as necessary - 0A33, 0B78, 0B79, 00C9, 0C13, 0C75, 0C88, 00D1, 00D5, 0D06, 0D36, 00V6, 065C, 066A, 066C, 068B, 069A, 070A, 071B, 071C, 072C, 073B, 074B, 074C, 075A 075B, 076B, 076C, 077B, 077C, 078A, 078B, 078C, 079B, 080A, 0265, 0504, 0505, 0508, 0728, 0D21, 031A, 053C. Cleared issues on 0A38, 0A55, 0D22, 00T8, 00V3, 002C, 004C	6.00	\$190.00	\$1,140.00
4/1/2011	DDD	Compliance Preparation Prepare and update E&P for D2 Lb Cayman Finance Ltd and all subs in Div Con 183 LB International for 1990 E&P templates. Rollover workpapers and entity folders for entities previously stated.	8.00	\$190.00	\$1,520.00
4/4/2011	PDL	Compliance Preparation Review lb fin subs 014A, 019G, clear issues 0302 standalone and prepare Divcon 0302 E&P	1.20	\$190.00	\$228.00
4/4/2011	PDL	Compliance Preparation Clear out-of-balance on UK re Cons E&P Pools 00U4. Get workpapers ready for Aqiyla to roll E&P conversions for 2008 for 60 entities.	1.40	\$190.00	\$266.00
4/4/2011	PDL	Compliance Preparation Finalize 5471 workbook for rollout for non A&M entities	1.40	\$190.00	\$266.00
4/4/2011	PDL	Compliance Preparation Discussions with Jacque O'Neil regarding E&P rollovers, 5471 preparation, review of preparer folders. Update on 2006-07 audit and recomputation of E&P and Tax Pools.	1.40	\$190.00	\$266.00
4/4/2011	PDL	Foreign Tax Credit Analysis Discussions with John Shanahan and attorneys regarding LBIE E&P Pools for 2006-07 audit. Discussions with John Shanahan, Jacque O'Neil, Tehmeena Marji re: audit, status of E&P, taxes paid. Prepare schedule of 2007 tax liability for LBIE for discussions. Update LBIE, PTG and New Century for meeting/discussion. Go through prior folders to retrieve information re: taxes paid.	4.80	\$190.00	\$912.00
4/4/2011	PDL	Compliance Preparation Updated guide for 5471 preparation for changes linking all WPs to 2009 files rather than inputting data.	1.20	\$190.00	\$228.00
4/4/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Discussion with SVP Tax, John Shanahan, and outside counsel regarding foreign tax credit support and local returns.	3.20	\$190.00	\$608.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: May 6, 2011

Invoice Num: 221

Billing From: Apr 01, 2011

Billing To: Apr 30, 2011

### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

#### Professional Services:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
4/4/2011	JMO	Travel - Unbilled Travel via Amtrak from DC to Jersey City, first 2 hours.	2.00	\$0.00	
4/4/2011	JMO	Travel - Billable Travel via Amtrak from DC to Jersey City (via coach), billable after 2 hours to work and attend meetings with Client as requested.	2.00	\$190.00	\$380.00
4/5/2011	PDL	Compliance Preparation Compliance preparation and test 5 entities for 2010 5471 preparation and adjust template as necessary for eros detected	1.60	\$190.00	\$304.00
4/5/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Review of earnings and profits roll forward from 2009.	3.80	\$190.00	\$722.00
4/5/2011	PDL	Compliance Preparation E&P conversions for entities within DivCons. Review and determine if ready to be rolled to 2010	2.20	\$190.00	\$418.00
4/5/2011	PDL	Compliance Preparation Compliance preparation 00U4 E&P conversions with Aqiyia Job. Explain conversion for 2008 and work on 00V8 and 00U5 with her. Update conversion WPs and template to incorporate 959 in PTI and non PTI totals. Address issues with QDC in E&P rollforward	2.40	\$190.00	\$456.00
4/5/2011	JMO	Compliance Preparation Compliance Preparation of March 2011 invoice for Fee committee and response for interim fee application.	3.20	\$190.00	\$608.00
4/5/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Final Memo for SOI Response to IRS - review with Tony Zangre, SVP Tax, and John S.	2.60	\$190.00	\$494.00
4/5/2011	DDD	Compliance Preparation Prepare and update E&P for H2 Div Con LB Investments UK LTD for update template. Prepare E&P for Div Con 183 LB International (Europe) and all subsidiaries.	4.00	\$190.00	\$760.00
4/5/2011	PDL	Foreign Tax Credit Analysis Review Eldon Steel Holdings local tax returns received from UK for taxes paid for purposes of 2006-07 IRS audit. Investigate reason for major differences in tax liability for 2004 through 2007	1.80	\$190.00	\$342.00
4/6/2011	PDL	Compliance Preparation Review/correct GP E&P conversions 0C27, 026C & 097A (issues), 0D08, 0D20, 00G9, 00H1, 00H2, 00K1, 00K2, 00K5, 00K6, 00R2, 00S4, 01P5, 01P6, 01R1, 01R7, 01R8, 01R9, 047C, 0254, 0471	2.80	\$190.00	\$532.00

# **The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## **Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** May 6, 2011  
**Invoice Num:** 221  
**Billing From:** Apr 01, 2011  
**Billing To:** Apr 30, 2011

### **International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)**

#### **Professional Services:**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
4/6/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Review of June 30 General Ledger Close and comparison to 12/31/10 close for international entities (with ann).	3.80	\$190.00	\$722.00
4/6/2011	PDL	Compliance Preparation Update non-A&M 5471 template and guide for PTI & non-PTI additional cross check against tax return.	0.40	\$190.00	\$76.00
4/6/2011	PDL	Compliance Preparation E&P conversions for entities within DivCons with Aqiyla for 2008 issues and correspondence regarding divcons with Dixie Duncan and Jacque O'Neil	2.80	\$190.00	\$532.00
4/6/2011	PDL	Compliance Preparation Foreign tax credit recomputation for LB Japan including finalizing E&P rollforward, and analysis of impact on Income inclusion resulting from dividend in 2005	3.80	\$190.00	\$722.00
4/6/2011	DDD	Compliance Preparation Prepare and update E&P for Div Con A4 - Lehman Brothers Europe LTD, issues with PY and CY Dividends , and Div Con 0C12 LB INDIA HDLGS MAURITIUS I LTD, Subs 60D LB MAURITIUS I LTD, 61D LB MAURITIUS II LTD, 62D LB MAURITIUS III LTD, 63D LB MAURITIUS IV LTD, AND Div Con 01U7 Luxembourg Trading Finance SARL. Issues with G4 dividends.	8.00	\$190.00	\$1,520.00
4/7/2011	JMO	Travel - Unbilled Travel via Amtrak from Jersey City to DC, first 2 hours.	2.00	\$0.00	
4/7/2011	PDL	Compliance Preparation Tax Compliance weekly update meeting with client to discuss status of 5471 preparation and coordinate timeline	1.00	\$190.00	\$190.00
4/7/2011	DDD	Compliance Preparation Update and prepare E&P for 39B Div Con LB Pacific Holdings Pte Ltd along with subs 34 LB (PTE) LTD, 54 Lehman Bros Asia Limited, 91 N LBAL SHANGHAI REPRESENTATIVE OFFICE BRANCH, 40 B LB COMMODITIES PTE LTD, 130 LB SECURITIES ASIA LIMITED, 325 LEHMAN BROTHERS FUTURE ASIA I, 49D LB ASSET MGM.	6.00	\$190.00	\$1,140.00
4/7/2011	JMO	Compliance Review Compliance Review and Update with Tax Team including John Shanahan, Hilda Cupeles Nieves, Ann Fourt, Edan Underwood, Barb Barissi, Paulline DL, Dixie Duncan, Tehmeena Manji, Aqiyla Job, Shuk King Cheng, and Bill Walsh.	2.20	\$190.00	\$418.00
4/7/2011	JMO	Travel - Billable	2.00	\$190.00	\$380.00

# **The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## **Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** May 6, 2011  
**Invoice Num:** 221  
**Billing From:** Apr 01, 2011  
**Billing To:** Apr 30, 2011

### **International Tax Compliance - US Info Returns (2011-011) - Managed by (JMO)**

		Travel via Amtrak from Jersey City to DC (via coach), billable after 2 hours to work and attend meetings with Client as requested.			
4/8/2011	PDL	Compliance Preparation E&P Conversions of 00W2 Cons, 00W2, EF0415, 00W1,	0.80	\$190.00	\$152.00
4/8/2011	DDD	Compliance Preparation Up date E&P for W2 LB Captain No. 2 Luxembourg SA and subsidiaries W3 Captain Holdings SARL, EFO415 Captain North Sea Financial Limited, W1 LB Captain No. 1 Luxembourg SA, and C6 LB (PTG) Ltd Div Con and subs C7 Eldon Street, EFO 355.	8.50	\$190.00	\$1,615.00
4/9/2011	PDL	Compliance Preparation E&P Conversions of Eagle 012A and Falcon 0240 DivCons	1.60	\$190.00	\$304.00
4/10/2011	PDL	Compliance Preparation Compliance Review of E&P rollforwards for 00D4, 00E5, 00E6, 00F6, 00F9, 00H5, 00H6, 00L7, 00L3, 00M5, EFO100, 0C57 Cons, 0C57, 0C79 including correction of errors	1.60	\$190.00	\$304.00
4/10/2011	PDL	Compliance Preparation Compliance Review of E&P rollforwards for 0241, 0241 Cons, 0242, 00G2, 00G2 Cons, 00G3, 00V8, 00Y3, 00Y4, 01A6, 01C8, 01C9, 01D1, 01D2, 01D3, 01D4, 01D5, 01D6, 01D7, 01D8, 01D9, 01F1, 01F2, 01F3, 01F4, 01F5, 01F6, 01F7, 01F8, 01F9, 01G1, 01G2, 01G3, 01G4, 01G5, 01G7, 01H4, 01H5, 01P9, 01R2, 01S3, 01S6, 01S8, 01S9, 01T2, 01T9, 01U2, 01V3, 01V9, 01W2, 01W3, 01W4, 01W5, 01W6, 01W7, 01X8, EF0422, EF0423, EF0424, EF0416, EF0417, EF0418, EF0419, EF0420 including errors on conversion.	4.20	\$190.00	\$798.00
4/11/2011	DDD	Compliance Preparation Training on workpapers for preparation of standalone non A&M entities for 2010. Workpaper updates and topics regarding 2010 tax preparation. E9 issues in One Source with ending balances resolved. Review and analysis workpapers in templates and verify data.	7.00	\$190.00	\$1,330.00
4/11/2011	BRW	Compliance Review Compliance Review: Review and analysis of E&P, update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools and verification of PTI basis	1.30	\$190.00	\$247.00
4/11/2011	BAB	Compliance Preparation Compliance Preparation: Review, analysis and revisions to OneSource 2010 Preparer guide for completion of the 5471 tax return including Sch J and M.	2.50	\$190.00	\$475.00
4/11/2011	BAB	Compliance Review Compliance Review: Update 2010 Reviewer log for changes to format.	0.30	\$190.00	\$57.00



**Invoice Date:** May 6, 2011  
**Invoice Num:** 221  
**Billing From:** Apr 01, 2011  
**Billing To:** Apr 30, 2011

Page 5 of 17

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

### Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: May 6, 2011  
Invoice Num: 221  
Billing From: Apr 01, 2011  
Billing To: Apr 30, 2011

#### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

##### Professional Services:

Date	Employee	Description	Hours	Rate	Amount
4/12/2011	JMO	Compliance Preparation Compliance Preparation of 2010 5471 International Returns. Update for "cleared" entities with Edan Underwood - and reconciliation to the operating legal entity list.	1.80	\$190.00	\$342.00
4/12/2011	BRW	Compliance Review Compliance Review: Review and analysis of E&P for 14B, 15B, 4C, 2C, 99A, 7A, 74C and 64C, update 2009 tax attribute schedule and make corrections in OneSource to layers and tax pools and verification of PTI basis	1.00	\$190.00	\$190.00
4/12/2011	JMO	Compliance Preparation Compliance Preparation of 2010 5471 International Returns. Preparation for and review of OneSource input for 2010 returns.	2.40	\$190.00	\$456.00
4/13/2011	BAB	Compliance Review Compliance Review: Review and analysis of 31C SubF income from Sub, confirm 28B SubF income paid to 31C, issue with remaining US\$PTI basis after 2006 dividend - need to confirm 2006 International reports.	1.80	\$190.00	\$342.00
4/13/2011	BAB	Compliance Preparation Compliance Preparation: Set up 2010 folders in CFC 2010 work area for Lehman personnel to house 5471 workpapers and returns.	0.30	\$190.00	\$57.00
4/13/2011	PDL	Compliance Preparation 0493 mable issues with E&P roll on 5471	0.80	\$190.00	\$152.00
4/13/2011	BAB	Compliance Preparation Compliance Preparation: Prepare 5471 2010 tax returns for 01C5 and 01B5 in OneSource.	1.20	\$190.00	\$228.00
4/13/2011	JMO	Compliance Review Compliance Review of 2010 5471 International Returns. Review updates to workbook templates with Pauline de Souza Lawrence.	1.20	\$190.00	\$228.00
4/13/2011	JMO	Compliance Review Compliance Review of 2010 5471 International Returns - status of assignments, updates to compliance tracking log.	2.30	\$190.00	\$437.00
4/13/2011	BAB	Compliance Review Compliance Review: Review and analysis of 68A regarding E&P layers, OneSource SubF calculation error due to PTI US\$ basis is zero.	0.70	\$190.00	\$133.00
4/14/2011	JMO	Compliance Review	2.60	\$190.00	\$494.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

### Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: May 6, 2011

Invoice Num: 221

Billing From: Apr 01, 2011

Billing To: Apr 30, 2011

#### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

		Compliance Review and Update with Tax Team including John Shanahan, Hilda Cupeles Nieves, Ann Fourt, Edan Underwood, Barb Barissi, Paulline DL, Dixie Duncan, Tehmeena Manji, Aqiyla Job, Shuk King Cheng, and Bill Walsh.			
4/14/2011	BAB	Compliance Preparation Compliance Preparation: Review and revise OneSource instructions to include confirmation and corrections to FC and TopCon computes.	1.20	\$190.00	\$228.00
4/14/2011	BAB	Compliance Review Compliance Review: OneSource coding does not appear to be correct in 2007 when entity was set up in 2006 for 3D and 74B, discuss with OneSource representative.	0.70	\$190.00	\$133.00
4/14/2011	BAB	Compliance Review Compliance Review: Review and analysis of OneSource issues with 496 E&P layers after dividend, issue with 97A no offset for QDC in SubF calc, and confirmation of tax pool distribution from 73A to 83.	1.30	\$190.00	\$247.00
4/14/2011	BAB	Compliance Preparation Compliance Preparation: Review and analysis of 0386 TopCon compute producing SubF error, issue with US\$ PTI basis, override TAS to get information in Organizer, and reset back to correct number in TAS.	0.80	\$190.00	\$152.00
4/14/2011	BAB	Compliance Preparation Compliance Preparation: Meeting with tax team to review and discuss 2010 compliance process including updates on status of financial information.	0.50	\$190.00	\$95.00
4/15/2011	BAB	Compliance Preparation Compliance Preparation: Follow up with OneSource regarding outstanding SubF errors coming thru on the TopCon report, will confirm corrections next week.	0.40	\$190.00	\$76.00
4/15/2011	BAB	Compliance Review Compliance Review: Review and analysis of 723 and 39D 2010 5471 workpapers and tax returns including review of information in OneSource and formula corrections to workpapers.	1.30	\$190.00	\$247.00
4/15/2011	BAB	Compliance Review Compliance Review: Review and analysis of 1B4, G6 and M1 2010 5471 workpapers and tax returns including review of information in OneSource.	1.80	\$190.00	\$342.00
4/15/2011	BAB	Compliance Review Compliance Review: Review, analysis, and reconcile E&P layers in OneSource for FC changes in py for A9, and reconcile Tax Pool and E&P layers for D7 - OneSource layers not rolling forward from py in new format, reconcile FC change.	2.30	\$190.00	\$437.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

### Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: May 6, 2011  
Invoice Num: 221  
Billing From: Apr 01, 2011  
Billing To: Apr 30, 2011

#### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

##### Professional Services:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
4/15/2011	BAB	Compliance Review Compliance Review: Review and analysis of 0723 discrepancy with Sch F information not coming thru due to reclass entry, corrected workpapers.	0.70	\$190.00	\$133.00
4/15/2011	JMO	Compliance Review Compliance Review and management of Tax Team including review of preparation guide, assignments and status updates.	3.20	\$190.00	\$608.00
4/16/2011	BRW	Compliance Review Compliance Review: Review and analysis of E&P for 01A5, 01B4 and 038D make corrections in OneSource to layers and tax pools and verification of PTI basis	3.30	\$190.00	\$627.00
4/17/2011	BRW	Compliance Review Compliance Review: Review and analysis of E&P for 039C and 039D make corrections in OneSource to layers and tax pools and verification of PTI basis	2.50	\$190.00	\$475.00
4/18/2011	BAB	Travel - Unbilled Unbillable Travel from Grand Rapids, MI to Jersey City, NJ	2.00	\$0.00	
4/18/2011	BAB	Compliance Review Compliance Review: Assist with 24D for OneSource and workbook calculations.	0.40	\$190.00	\$76.00
4/18/2011	PDL	Compliance Preparation Compliance preparation and review of E&P conversions related to the following entities 01A3, Cons (conversion issues), 01A3, 00Y9, 01M1, 01M2, 00N3 (conversion issues), 01K3, 01K4, 01K6, 01K5, 01K7, 01K8, 01K9, 01M3, 00G5 (conversion issues), 00G5, 01J1, 01J2, 01J3, 01J6, 01G9, 01J5, 01K1, 01K2, 01J4, 01J9, 01J7, 01J8, 00C8 Cons, 00C8, 00D9, 00D3, EF0350, 01C4 Cons, 01C4, EF0410.	3.80	\$190.00	\$722.00
4/18/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for C86, 385 and 386, submit comments to preparer for corrections.	3.40	\$190.00	\$646.00
4/18/2011	BAB	Compliance Review Compliance Review: Review and analysis of Migrations Offset issues for financial information running through P&L.	0.70	\$190.00	\$133.00
4/18/2011	JMO	Travel - Unbilled Travel via Amtrak from DC to Jersey City, first 2 hours.	2.00	\$0.00	
4/18/2011	JMO	Travel - Billable	2.00	\$190.00	\$380.00

4431 P Street  
 Washington, DC 20007-  
 Tel: 202-965-2878 Fax: 202-355-7610  
 jacque.oneil@oneiltaxteam.com  
 www.oneiltaxteam.com

## Invoice

Jeffrey Ciongoli, Managing Director  
 Lehman Brothers Holdings Inc.  
 101 Hudson Street  
 11th Floor  
 New Jersey, NJ 073024585

**Invoice Date:** May 6, 2011  
**Invoice Num:** 221  
**Billing From:** Apr 01, 2011  
**Billing To:** Apr 30, 2011

### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

		Travel via Amtrak from DC to Jersey City (via coach), billable after 2 hours to work and attend meetings with Client as requested.			
4/18/2011	PDL	Compliance Preparation Compliance review including clearing issues related to DivCom 031D Cons, 0019, 061A, 075C, 00F1	3.20	\$190.00	\$608.00
4/18/2011	BAB	Travel - Billable Billable Travel from Grand Rapids, MI to Jersey City, NJ to provide on-site management to and with Lehman tax department and for work performed on client site.	2.00	\$190.00	\$380.00
4/18/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Review of Migration offset account with Ann and discuss ability to make reclass adjustment in Onesource with Barb.	4.40	\$190.00	\$836.00
4/18/2011	DDD	Compliance Preparation Prepare tax return workpapers for E9, 5A, 5D, and 6D. Prepare One Source for these entities, PDF and update files for review.	5.50	\$190.00	\$1,045.00
4/19/2011	BAB	Compliance Review Compliance Review: Review 5471 corrections to workbooks and tax returns for 385 and 1T5, finalize for filing.	1.20	\$190.00	\$228.00
4/19/2011	PDL	Compliance Preparation Compliance preparation to update 5471 WPs for change in Sch M reclass to Sch F for 00P9, 001D, 004D, 034B, 035D, 037B, 037D, 00R7, 00W8, 00X1, 012D, 013D, 024D, 027D, 028A, 0C86, 00G6	0.80	\$190.00	\$152.00
4/19/2011	PDL	Compliance Preparation Compliance preparation during review of issues communicated by Ann Forte for zestdew 01H2; first 5471 being prepared by her	0.60	\$190.00	\$114.00
4/19/2011	PDL	Compliance Preparation Compliance preparation and review of E&P conversions for 20105471s including correction of errors EF0031 Cons EF0031, 0C15, 039B Cons, 039B, 0054, 091N, 040B, 0130, 0325, 049D,	2.60	\$190.00	\$494.00
4/19/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 451, 1D, and 1T5, submit comments to preparer for corrections.	3.40	\$190.00	\$646.00
4/19/2011	BAB	Compliance Review Compliance Review: Review and analysis including preparation of schedule for 1M4, 1M5 and 1M6 for 2008 changes from local controller to determine impact on Amended 2008 return.	3.20	\$190.00	\$608.00

**Invoice Date:** May 6, 2011  
**Invoice Num:** 221  
**Billing From:** Apr 01, 2011  
**Billing To:** Apr 30, 2011

**International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
4/19/2011	BAB	Compliance Review Compliance Review: Assist with compliance preparation for 5471 workbook and OneSource corrections for C86.	0.80	\$190.00	\$152.00
4/19/2011	JMO	Compliance Review Compliance Review of 2010 International Tax Returns. Detailed review and discussion with Tehmeena Manji, Aqiyla Job, Shuk King Cheng and Bill Walsh.	7.50	\$190.00	\$1,425.00
4/19/2011	DDD	Compliance Preparation Prepare tax return workpapers for 7B, A2, 24D, 25D, & 26D. Prepare One Source for these entities, PDF and update files for review.	8.00	\$190.00	\$1,520.00
4/19/2011	BAB	Compliance Review Compliance Review: Research and analysis of CFC entities and OneSource work area for LB Bangkok Office 3 to determine filing requirements.	1.40	\$190.00	\$266.00
4/20/2011	PDL	Compliance Preparation Reset the E&P consolidated; prior years workpapers did not reconcile or tie to tx returns. Identify and rectify issue	3.50	\$190.00	\$665.00
4/20/2011	BAB	Compliance Review Compliance Review: Review and analysis of 46 domestic CTB entities to reconcile OneSource information to 2009 activity.	3.70	\$190.00	\$703.00
4/20/2011	BAB	Compliance Preparation Compliance Preparation: Assist with 34D and C86 to correct OneSource errors.	0.70	\$190.00	\$133.00
4/20/2011	BAB	Compliance Review Compliance Review: Review and analysis, including the preparation of a summary of impact of 2008 changes of I7, 1M4, 1M5 and 1M6 for 2008 changes from local controller to determine impact on Amended 2008 return.	4.80	\$190.00	\$912.00
4/20/2011	PDL	Compliance Preparation Add Control Check to reviewer sheet for 00K9, 01S7, 007D, 029D, 030D, 034D, 035D, 037B, 037D, 038D, 0493, 00X1, 012D, 013D, 024D.	0.40	\$190.00	\$76.00
4/20/2011	PDL	Compliance Preparation	3.80	\$190.00	\$722.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

### Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: May 6, 2011  
Invoice Num: 221  
Billing From: Apr 01, 2011  
Billing To: Apr 30, 2011

#### International Tax Compliance - US Info Returns (2011-01-1) - Managed by (JMO)

		Compliance preparation review prior year WPs and TRs and break outside links for 0A67, 0A88, 0A26, 0A32, 0A92, 0A07, 0A7, 00M4, 00R6, 00T7, 001C6, 01H1, 012, 01M9, 01N1, 01R3, 01R4, 01S7, 002D, 007D, 009B, 035D, 036C, 037B, 037D, 040A, 040D, 041B, 041D, 043C, 043D, 044D, 047D, 048D, 051D, 053A, 054C, 055D, 056D, 057B, 057D, 058A, 025D, 059C, 059D, 060B, 060C, 061B, 062B, 063B, 063C, 064A, 064B, 064D, 066B, 067B, 068C, 069B, 070C, 073A, 0264, EF0500, EF0513, EF0515, EF0516, EF0517, EF0518, EF0519			
4/20/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 1X9 and 1Y1, finalize for filing.	1.30	\$190.00	\$247.00
4/21/2011	DDD	Compliance Preparation Update and review information regarding preparation of standalone entities in progress for 2010. Prepare workpapers and update files for 27D	4.00	\$190.00	\$760.00
4/21/2011	BRW	Compliance Review Compliance Review: Review and analysis of E&P for 039C and 039D make corrections in OneSource to layers and tax pools and verification of PTI basis	1.00	\$190.00	\$190.00
4/21/2011	BAB	Compliance Review Compliance Review: Meeting with Lehman management and tax team to discuss 2010 International compliance including availability of GL information.	0.90	\$190.00	\$171.00
4/21/2011	BAB	Compliance Review Compliance Review: Assist with set up in OneSource for B82 and follow up on open issues from roll over of Beginning E&P.	0.40	\$190.00	\$76.00
4/21/2011	JMO	Compliance Review Compliance Review of 2010 International Tax Returns. Review of migration issue with Ann Fourt - and effect on P&L of international entities. (translation to USD)	2.70	\$190.00	\$513.00
4/21/2011	JMO	Compliance Review Compliance Review and Update with Tax Team including John Shanahan, Hilda Cupeles Nieves, Ann Fourt, Edan Underwood, Barb Barissi, Pauline DL, Dixie Duncan, Tehmeena Manji, Aqiyla Job, Shuk King Cheng, and Bill Walsh.	1.80	\$190.00	\$342.00
4/21/2011	BAB	Compliance Review Compliance Review: Analysis and review of 176 2009 CFC entities to confirm Sch C workpaper ties to 5471 tax return.	6.70	\$190.00	\$1,273.00
4/22/2011	JMO	Travel - Billable	2.00	\$190.00	\$380.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

### Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** May 6, 2011  
**Invoice Num:** 221  
**Billing From:** Apr 01, 2011  
**Billing To:** Apr 30, 2011

#### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

		Travel via Amtrak from Jersey City to DC (via coach), billable after 2 hours to work and attend meetings with Client as requested.			
4/22/2011	DDD	Compliance Preparation Update tax return workpapers for new templates for 7B, A2, & 60C. Prepare One Source for these entities, PDF and update files for review. Entity 60C has issues with PY workpapers that need modifications and updates.	4.50	\$190.00	\$855.00
4/22/2011	BAB	Compliance Review Compliance Review: Analysis and review of 23 2009 CFC entities to confirm Sch C workpaper ties to 5471 tax return.	1.80	\$190.00	\$342.00
4/22/2011	JMO	Travel - Unbilled Travel via Amtrak from Jersey City to DC, first 2 hours.	2.00	\$0.00	
4/22/2011	BAB	Compliance Review Compliance Review: Assist with issues with 38D to reconcile workbook to TR.	0.70	\$190.00	\$133.00
4/22/2011	BAB	Travel - Unbilled Unbillable Travel from Jersey City, NJ to Grand Rapids, MI	2.00	\$0.00	
4/22/2011	PDL	Compliance Preparation Compliance preparation and review of Divcon 0061 and standalone including identification and resolution of issues with PTI & non PTI	2.40	\$190.00	\$456.00
4/22/2011	PDL	Compliance Preparation Compliance preparation of E&P rollforwards for entities with change in functional currencies; 00A6, 00A7, 00A9, 00D7, 00R8, 052D, 053D, 0056, 0363, 0415	5.20	\$190.00	\$988.00
4/22/2011	PDL	Compliance Preparation Telecon with client and E&Y and redo foreign provision to compare v6 v. expected provision on a jurisdictional basis.	3.00	\$190.00	\$570.00
4/22/2011	PDL	Compliance Preparation Preparation of status of Divcons for client meeting	0.20	\$190.00	\$38.00
4/22/2011	PDL	Compliance Preparation Tax Compliance weekly update meeting with client to discuss status of 5471 preparation and coordinate timeline	1.00	\$190.00	\$190.00
4/22/2011	BAB	Travel - Billable Billable Travel from Jersey City, NJ to Grand Rapids, MI to provide on-site management to and with Lehman tax department and for work performed on client site.	2.00	\$190.00	\$380.00
4/23/2011	PDL	Compliance Preparation Compliance preparation of E&P rollforward of entities with functional currency changes 01A1, 01A2, 0138, 017A	2.40	\$190.00	\$456.00



4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: May 6, 2011  
Invoice Num: 221  
Billing From: Apr 01, 2011  
Billing To: Apr 30, 2011

### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

#### Professional Services:

Date	Employee	Description	Hours	Rate	Amount
4/23/2011	PDL	Compliance Preparation Started compliance review of unreconciled issue on 044A sec 959 v. dividend legacy workpaper does not agree with 5471	0.80	\$190.00	\$152.00
4/23/2011	PDL	Compliance Preparation Compliance review of E&P rollforwards for 2010 5471 007A, 015B, 023A, 023B, 028B, 031C, 035B, 074A, 0246, 036A, 074A, 0246	2.60	\$190.00	\$494.00
4/23/2011	PDL	Compliance Preparation Compliance preparation of E&P rollforward for GP entity 025A, 029B including reconciliation of taxes not properly shown on legacy workpapers.	1.40	\$190.00	\$266.00
4/25/2011	PDL	Travel - Unbilled Unbillable Travel from San Francisco, CA to Jersey City, NJ for tax compliance work at client site - first 2 hours	2.00	\$0.00	
4/25/2011	JMO	Compliance Review Compliance Review and Update with Barb Barissi, Pauline DL, Dixie Duncan, Tehmeena Manji, Aqiya Job, Shuk King Cheng, and Barbara Barissi	4.00	\$190.00	\$760.00
4/25/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 1A5, submit comments to preparer for corrections.	1.20	\$190.00	\$228.00
4/25/2011	PDL	Travel - Billable Billable Travel from San Francisco, CA to Jersey City, NJ for tax compliance work at client site	6.00	\$190.00	\$1,140.00
4/25/2011	DDD	Compliance Preparation Prepare tax return workpapers for 63B, 63C, and 64A. Prepare One Source for these entities, PDF and update files for review. Entity 63C not in proper format so modifications to the file had to be made.	7.50	\$190.00	\$1,425.00
4/25/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 0723, 001D, 00G6, 00M1, and 0C86, clear review comments, complete checklist, and finalize for file.	4.80	\$190.00	\$912.00
4/26/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 4D, 37D, and 38D, submit comments to preparer for corrections.	2.60	\$190.00	\$494.00
4/26/2011	JMO	Compliance Review Compliance Review of Dormant 5471 returns - Sky Power entities.	6.00	\$190.00	\$1,140.00

**The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

**Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** May 6, 2011  
**Invoice Num:** 221  
**Billing From:** Apr 01, 2011  
**Billing To:** Apr 30, 2011

**International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
4/26/2011	DDD	Compliance Preparation Prepare and update standalone entities . Complete One Source and PDF file to folder for completion of entity.	7.00	\$190.00	\$1,330.00
4/26/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 0386, 0451, and 00P9, clear review comments, complete checklist, and Finalize for file.	2.40	\$190.00	\$456.00
4/26/2011	PDL	Foreign Tax Credit Analysis Work with Tehmeena Manji on gathering and tracking foreign local tax returns in support of foreign tax credit claimed on tax returns, setting up additional worksheets in tracking and computation WP.	9.20	\$190.00	\$1,748.00
4/27/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 00A2, 00E9, 0493, 037B, 035D, 034D, 030D. Submit comments to Preparer for corrections.	7.50	\$190.00	\$1,425.00
4/27/2011	BAB	Compliance Review Compliance Review: Assist with TB information in OneSource for E9; correct currency and rerun TopCon compute.	1.50	\$190.00	\$285.00
4/27/2011	DDD	Compliance Preparation Prepare and update standalone entities 39A, 59D, 32D and 28A. Complete One Source and PDF file to folder for completion of entity.	8.50	\$190.00	\$1,615.00
4/27/2011	PDL	Foreign Tax Credit Analysis Review of local tax return tracking for purposes of foreign tax credit including collection of returns by entity for 2001 to 2005, populate tracking WP. Worked with Tehmeena Manji, Aqila Job and Shuk King Cheng.	9.40	\$190.00	\$1,786.00
4/28/2011	PDL	Travel - Unbilled Unbillable Travel from Jersey City, NJ to Manassas, VA for tax compliance work at client site - first 2 hours	2.00	\$0.00	
4/28/2011	JMO	Compliance Review Compliance Review and Update with Tax Team including John Shanahan, Hilda Cupeles Nieves, Ann Fourt, Edan Underwood, Barb Barissi, Pauline DL, Dixie Duncan, Tehmeena Manji, Aqiyla Job, Shuk King Cheng, and Bill Walsh.	1.80	\$190.00	\$342.00
4/28/2011	DDD	Compliance Preparation	8.00	\$190.00	\$1,520.00

**The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878. Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

**Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** May 6, 2011  
**Invoice Num:** 221  
**Billing From:** Apr 01, 2011  
**Billing To:** Apr 30, 2011

**International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)**

		Clear points and update tax returns, workpapers, and review files for standalone entities: A2, E9, 24D, 25D, 27D, 28A, 25D in aus rehold, 32D lib aus fin. Also rerun returns in One Source along with PDF's to files.			
4/28/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 034D and 029D, clear review comments, complete checklist, and Finalize for file.	0.90	\$190.00	\$171.00
4/28/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 034D, 029D, 028A, 027D, 025D, 024D, 013D, 012D, and 032D, Submit comments to Preparer for corrections.	7.80	\$190.00	\$1,482.00
4/28/2011	BAB	Compliance Review Compliance Review: Meeting with Lehman management and tax team to discuss 2010 International compliance including availability of GL information.	0.30	\$190.00	\$57.00
4/28/2011	PDL	Travel - Billable Billable Travel from Jersey City, NJ to Manassas, VA for tax compliance work at client site	4.00	\$190.00	\$760.00
4/29/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 01H2. Submit comments to Preparer for corrections.	1.20	\$190.00	\$228.00
4/29/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 00K9, 01R3, 01R4, and 01S7, clear review comments, complete checklist, and Finalize for file.	4.80	\$190.00	\$912.00
4/29/2011	DDD	Compliance Preparation Prepare and update standalone entities for 2010 tax return preparation 60B Gallipoli RE Inc, 60C Philippine Invest Two, 61B Gallipoli Two RE Inc, 62 B Teak Real Estate Inc.	8.00	\$190.00	\$1,520.00
4/30/2011	PDL	Compliance Preparation Compliance Review of E&P conversion with issues 01C2, 01U4, 036D (Sch M issue formula overridden last year)	1.20	\$190.00	\$228.00
4/30/2011	BAB	Compliance Review Compliance Review: Update 2010 Tax Attribute schedule for Direct Parent and 1st tier US Parent using Vlook up from LEL.	4.50	\$190.00	\$855.00

**Total Service Amount:** **\$79,686.00**

**Reimbursable Expenses:**

**The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

**Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** May 6, 2011  
**Invoice Num:** 221  
**Billing From:** Apr 01, 2011  
**Billing To:** Apr 30, 2011

**International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)**

**Reimbursable Expenses:**

4/1/2011	JMO	Postage	\$9.50
		copies - Billing at court limited amount (.10/copy) - 95 pages	
4/1/2011	JMO	Postage	\$26.40
		Fed Ex - Bankruptcy Court (February Filing)	
4/4/2011	JMO	Travel - Cab	\$42.00
		Cab to/from Amtrak and Home - for client requested travel	
4/4/2011	JMO	Travel - Metro	\$20.00
		PATH Metro card - in lieu of cab to travel from Newark Penn station to Jersey City	
4/7/2011	JMO	Hotel	\$705.21
		Hotel Hyatt Jersey City 4/4/11 - 4/7/11 for travel to JC as requested by client to manage int'l tax compliance	
4/7/2011	JMO	Meals - Per Diem	\$244.00
		Per Diem 4/4/11 - 4/7/11 - for travel to JC for client meetings/management of int'l tax compliance - as requested by client.	
4/11/2011	JMO	Postage	\$42.00
		copies - Billing at court limited amount (.10/copy) - 420 pages	
4/11/2011	JMO	Postage	\$26.40
		Fed Ex - Bankruptcy Court (4th Interim Filing)	
4/18/2011	JMO	Hotel	\$940.28
		Hotel Hyatt Jersey City 4/18/11 - 4/22/11 for travel to JC as requested by client to manage int'l tax compliance	
4/18/2011	JMO	Meals - Per Diem	\$305.00
		Per Diem 4/18/11 - 4/22/11 - for travel to JC for client meetings/management of int'l tax compliance - as requested by client.	
4/18/2011	JMO	Travel - Cab	\$42.00
		Cab to/from Amtrak and Home - for client requested travel	
4/18/2011	BAB	Travel - Cab	\$20.00
		Travel from Newark Airport to Newark Penn Station to take PATH to Jersey City in order to attend client meetings and work on client site from 04/18/2011 to 04/22/2011.	
4/22/2011	BAB	Travel - Train	\$40.00
		Refill PATH card for transportation from Newark Penn Station to Jersey City.	
4/22/2011	BAB	Travel - Cab	\$20.00
		Travel from Newark Penn Station to Newark airport to return home from client meetings and work on client site from 04/18/2011 to 04/22/2011.	
4/22/2011	BAB	Meals - Per Diem	\$244.00
		Per diem for meals while in Jersey City from 04/18/2011 to 04/22/2011 for client meetings and work at client site as required by Client.	
4/22/2011	BAB	Travel - Airline	\$309.40
		Air Travel from Grand Rapids, Michigan to Jersey City, New Jersey in coach class for client meetings and work at client site as required by Client from 04/18/2011 to 04/22/2011.	
4/22/2011	BAB	Hotel	\$951.68
		Hyatt Regency, Jersey City from 04/18/2011 to 04/22/2011 for required client meetings and work on client site as required by client.	

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: May 6, 2011  
Invoice Num: 221  
Billing From: Apr 01, 2011  
Billing To: Apr 30, 2011

### International Tax Compliance - US Info Returns (2011-01:1) - Managed by (JMO)

#### Reimbursable Expenses:

4/25/2011	PDL	Travel - Airline	\$491.40
		Travel from San Francisco, CA to JFK, New York, NY in coach class for client meetings and work at client site in Jersey City as required by Client.	
4/25/2011	PDL	Travel - Cab	\$60.00
		Transportation from 33rd St Manhattan NY to to Jersey City - for work and meetings in Jersey City as required by Client	
4/25/2011	PDL	Travel - Train	\$12.00
		Transportation from JFK, NY to 33rd St Manhattan NY for work and meetings in Jersey City as required by Client	
4/25/2011	PDL	Travel - Baggage Fee	\$25.00
		Baggage fee for travel from San Francisco, CA to Jersey City, New Jersey for client meetings and work at client site as required by Client.	
4/25/2011	PDL	Travel - Cab	\$75.00
		Transportation from Sunnyvale, CA to San Francisco airport - for work and meetings in Jersey City as required by Client	
4/28/2011	PDL	Travel - Train	\$118.00
		Transportation coach fare from Jersey City to Manassas, VA and return while working at client site	
4/28/2011	PDL	Meals - Per Diem	\$183.00
		Per-diem - 3 days for meals & incidentals while working in Jersey City 4/25 to 4/28 as required by Client	
4/28/2011	PDL	Hotel	\$713.76
		Hotel - 4/25 to 4/28/11 while working at client site in Jersey City, NJ as required by Client	
4/30/2011	JMO	Travel - Train	\$64.00
		Travel from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - week of 5/2/11	

Total Expenses: **\$5,730.03**

Amount Due This Invoice: **\$85,416.03**

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** May 6, 2011

**Invoice Num:** 223

**Billing From:** Apr 01, 2011

**Billing To:** Apr 30, 2011

### Real Estate JV Compliance - Review (2011-014:) - Managed by (JMO)

#### Professional Services:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
4/1/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	1.00	\$190.00	\$190.00
4/4/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	1.50	\$190.00	\$285.00
4/4/2011	JMO	Compliance Review Compliance review of 2010 Real Estate JV Returns - meeting with John Shanahan and Stephanie deYoung to discuss updates.	2.60	\$190.00	\$494.00
4/6/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	3.50	\$190.00	\$665.00
4/7/2011	JMO	Compliance Review Compliance Review of 2010 Real Estate Joint Venture Partnership tax returns. Review of uploads by Shuk King Cheng - and set up of necessary files.	2.00	\$190.00	\$380.00
4/7/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	1.50	\$190.00	\$285.00
4/8/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	3.00	\$190.00	\$570.00
4/12/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	1.70	\$190.00	\$323.00
4/13/2011	JMO	Compliance Review Compliance Review of 2010 JV Real Estate Returns - updates to Instructions and Reviewer Guide.	2.20	\$190.00	\$418.00
4/14/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.	0.50	\$190.00	\$95.00
4/14/2011	JMO	Compliance Review Compliance Review of 2010 Real Estate Joint Venture Partnership tax returns.	1.40	\$190.00	\$266.00
4/15/2011	JMO	Compliance Review	1.80	\$190.00	\$342.00

**The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

**Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** May 6, 2011

**Invoice Num:** 223

**Billing From:** Apr 01, 2011

**Billing To:** Apr 30, 2011

**Real Estate JV Compliance - Review (2011-014:) - Managed by (JMO)**

		Compliance Review of 2010 Real Estate Joint Venture Partnership tax returns. Discussion with Stephanie DeYoung.			
4/26/2011	BRW	Compliance Review	6.00	\$190.00	\$1,140.00
		Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.			
4/26/2011	JMO	Compliance Review	1.20	\$190.00	\$228.00
		Compliance Review of 2010 Real Estate Joint Venture Partnership tax returns with Bill Walsh.			
4/27/2011	BRW	Compliance Review	2.00	\$190.00	\$380.00
		Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.			
4/28/2011	BRW	Compliance Review	1.80	\$190.00	\$342.00
		Compliance Review JV Partnership Real Estate Returns and send comments to Stephanie DeYoung, A&M Tax Director.			

**Total Service Amount:** \$6,403.00

**Amount Due This Invoice:** \$6,403.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: May 6, 2011

Invoice Num: 224

Billing From: Apr 01, 2011

Billing To: Apr 30, 2011

### Intl Tax Compliance - 08 Amended US Info Return (2011-016:) - Managed by (JMO)

#### Professional Services:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
4/6/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return - update in analysis of international tax rates for 2008, 2009 and 2010.	1.80	\$190.00	\$342.00
4/6/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return - review of Bamburgh structured trade and updated financials for 2010.	4.40	\$190.00	\$836.00
4/7/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return - review of Bamburgh structured trade with UK office - Asif Iqbal (SVP in charge of these entities).	1.80	\$190.00	\$342.00
4/18/2011	JMO	Compliance Preparation Review updates to amended 2008 return with Sal Barbuzza.	1.10	\$190.00	\$209.00
4/20/2011	JMO	Compliance Review Compliance Review of Amended 2008 International Returns. Research and analysis of Bamburgh structured trade group (Gainsborough, Kennilworth I and Kennilworth II).	6.00	\$190.00	\$1,140.00
4/22/2011	JMO	Compliance Review Compliance Review of Amended 2008 International Returns. Research and analysis of Bamburgh structured trade group (Gainsborough, Kennilworth I and Kennilworth II).	2.50	\$190.00	\$475.00

Total Service Amount: \$3,344.00

Amount Due This Invoice: \$3,344.00



THE O'NEIL GROUP  
4431 P Street, NW  
Washington, DC 20007  
Telephone: (202) 965-2878  
Facsimile: (202) 355-7610  
Jacqueline O'Neil

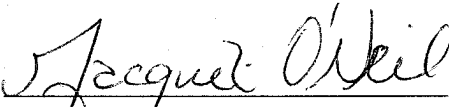
In Re:

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----x	
In re	: Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> , :	: 08-13555 (JMP)
Debtors.	: (Jointly Administered)
-----x	

Debtors Address:                      Lehman Holdings Inc.  
   1271 Avenue of the Americas, 45<sup>th</sup> Floor  
   New York, New York 10020

**MONTHLY FEE STATEMENT OF THE O'NEIL GROUP, LLC**  
**FOR PROFESSIONAL SERVICES AND DISBURSEMENTS FOR THE PERIOD**  
**May 1, 2011 THROUGH May 31, 2011**

  
Jacqueline O'Neil  
Managing Director  
THE O'NEIL GROUP  
4431 P Street, NW  
Washington, DC 20007



### Invoice Summary

**Period Ending:** May 31, 2011

**INVOICE NO:** 228229230231

**Client:** Lehman Brothers

**Phone:**

**Project Name:**

**Project Number:**

**Project Start Date:**

**Project End Date:**

**Managing Director:**

**Tax Director:**

Mr. Jeff Ciongoli, Managing Director, Tax

Mr. John Shanahan, Senior Vice President, Tax

Ms. Hilda Cupeles-Nieves, Vice President, Tax

(201) 499-6997

International, State and Local and Real Estate Tax Compliance

2011-11, 2011-12, 2011-015, 2011-016 and 2011-014

01/01/11

12/31/11 estimated

Jacqueline O'Neil

Cell Phone: (443) 362-0990

Barbara A. Barissi

Cell Phone: (616) 901-7343

### Invoice Summary

During this period, The O'Neil Group personnel assisted the management of Lehman Brothers Holding Incorporated (LBHI) and Alvarez and Marsall (A&M) with the internal analysis of the 2008 Amended International tax returns, Forms 5471, 8858, and 8865 and required update to the Foreign Tax Credit Limitation calculation and Form 1118. The review of the 2010 Joint Venture Real Estate tax returns continued. The O'Neil Group also provided compliance for 2010 International tax return filings, Forms 5471, 8858, and 8865 including calculation of the Foreign Tax Credit Limitation and preparation of Form 1118. The O'Neil Group's services and assistance during this time period focused on the following work streams:

#### Amended 2008 Forms 5471, 8858 and 8865:

- Review and analysis of amended International Tax Reports for Check the Box Entities.

#### 2010 International Tax Compliance:

- Compliance Review of 2010 International Tax Returns.
- Review of Final SkyPower Returns (150 Entities).
- Research with SVP Tax, John Shanahan, and outside counsel regarding foreign tax credit support and local returns.
- Review LBIE E&P Pools for 2006-07 audit with John Shanahan and attorneys. Prepare schedule of 2007 tax liability for LBIE. Update LBIE, PTG and New Century for meeting/discussion.
- Preparation of Schedule of local foreign returns and related tax pools for FTC purposes.
- Compliance Preparation of 2008 Amended Fed Return -review filing of Disclosure for Foreign Bank Accounts with Charlie and Mike.
- Rollover standalone entities and prepare workbooks and complete files for standalone entities for 2010.
- Assist with TB information in OneSource for 63C, make correction in OneSource, and rerun TopCon compute.
- Preparation and review of non-A&M administered entities 2010 returns.
- Compliance Review: Assist with OneSource issues to correct foreign currency calculations.
- Compliance Review: Review and analysis of E&P pools and tax pools reconciliation for prior year formula errors in legacy worksheets.



2010 - 1118 Foreign Tax Credit Limit Calculation:

- Compliance Preparation of 2010 International Tax Returns. Review of updated Subpart F Inclusions report.

2010 Real Estate Joint Venture Return Review:

- Compliance Review of 2010 Real Estate Joint Venture Partnership tax returns.
- Review of uploads by Shuk King Cheng - and set up of necessary files.
- Discussion with A&M regarding updates to 2010 Guide.

**Uniform Billing Task Code:**

Fees - Amended 2008 Int'l Tax Compliance (2011-016)	1800 - Tax Issues	\$ 1,482.00
Fees for 2010 International Tax Compliance (2011-011)	1800 - Tax Issues	\$ 113,335.00
Fees for 1118 Compliance (2011-012)	1800 - Tax Issues	\$ 770.00
Fees for Real Estate JV Compliance-Review (2011-014)	1800 - Tax Issues	\$ 11,875.00

Total Amount of Compensation for Professional Services \$ 127,462.00

Less Holdback (20%) per Court Order dated October 11, 2008 \$ 25,492.40

Interim Compensation for Professional Services (80%) \$ 101,969.60

Total Reimbursement for Actual and Necessary Expenses \$ 9,763.50

<b>TOTAL REQUESTED PAYMENT</b>	<b>\$ 111,733.10</b>
--------------------------------	----------------------

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Jun 5, 2011  
Invoice Num: 228  
Billing From: May 01, 2011  
Billing To: May 31, 2011  
Client ID: LBHI

### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

<u>Professional Services</u>	<u>Rate</u>	<u>Bill Hours</u>	<u>Charge</u>
<i>Client Meeting</i>			
Matthew Barissi	\$190.00	4.50	\$855.00
<i>Compliance Preparation</i>			
Barbara A. Barissi	\$190.00	8.90	\$1,691.00
Dixie Duncan	\$190.00	132.50	\$25,175.00
Jacqueline M. O'Neil	\$190.00	33.70	\$6,403.00
Matthew Barissi	\$190.00	14.00	\$2,660.00
Pauline deSouza	\$190.00	69.00	\$13,110.00
Scott Wakerley	\$190.00	18.40	\$3,496.00
<i>Compliance Review</i>			
Barbara A. Barissi	\$190.00	156.60	\$29,754.00
Jacqueline M. O'Neil	\$190.00	63.70	\$12,103.00
<i>Foreign Tax Credit Analysis</i>			
Pauline deSouza	\$190.00	65.20	\$12,388.00
<i>Travel - Billable</i>			
Barbara A. Barissi	\$190.00	4.00	\$760.00
Dixie Duncan	\$190.00	8.00	\$1,520.00
Jacqueline M. O'Neil	\$190.00	12.00	\$2,280.00
Pauline deSouza	\$190.00	6.00	\$1,140.00
<i>Travel - Unbilled</i>			
Barbara A. Barissi	\$0.00	4.00	\$0.00
Dixie Duncan	\$0.00	8.00	\$0.00
Jacqueline M. O'Neil	\$0.00	12.00	\$0.00
Pauline deSouza	\$0.00	4.00	\$0.00

Professional Services Total: **\$113,335.00**

### Reimbursable Expenses:

Hotel	\$5,953.10
Meals - Client Attending	\$228.41
Meals - Per Diem	\$1,800.00
Mileage	\$18.00
Postage	\$116.09
Travel - Airline	\$419.40
Travel - Baggage Fee	\$25.00
Travel - Cab	\$344.00
Travel - Metro	\$26.30
Travel - Train	\$833.20

Reimbursable Expenses Total: **\$9,763.50**

Amount Due This Invoice: **\$123,098.50**

**The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

**Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Jun 5, 2011

**Invoice Num:** 228

**Billing From:** May 01, 2011

**Billing To:** May 31, 2011

**Client ID:** LBHI

**International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)**

**Accounts Receivable**

<u>Inv Num</u>	<u>Inv Date</u>	<u>Bill Amt</u>	<u>Pay Date</u>	<u>Amt Paid</u>	<u>Inv Balance</u>	<u>Late Fee</u>	<u>Late Fee Paid</u>
201	3/4/2011	\$37,987.68	5/2/2011	\$31,614.10	\$6,373.58	\$0.00	\$0.00
212	4/6/2011	\$110,650.66	5/25/2011	\$90,795.66	\$19,855.00	\$0.00	\$0.00
221	5/6/2011	\$85,416.03		\$0.00	\$85,416.03	\$0.00	\$0.00
<b>Past Invoice Balance:</b>					<b>\$111,644.61</b>	<b>\$0.00</b>	<b>\$0.00</b>

# **The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## **Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Jun 5, 2011  
**Invoice Num:** 228  
**Billing From:** May 01, 2011  
**Billing To:** May 31, 2011

### **International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)**

#### **Professional Services:**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
5/2/2011	BAB	Travel - Billable Billable Travel from Grand Rapids, MI to Jersey City, NJ (via coach) to provide on-site management to and with Lehman tax department and for work performed on client site.	2.00	\$190.00	\$380.00
5/2/2011	DDD	Travel - Unbilled Non - Billable travel to Jersey City, New Jersey from Washington, DC to work with client (Lehman) per request of client to work for the week of May 2 To May 6th, 2011	2.00	\$0.00	
5/2/2011	DDD	Travel - Billable Billable travel to Jersey City, NJ from Washington DC (via coach) to work with client (Lehman) per request of client to work the week of May 2 to May 6th, 2011	2.00	\$190.00	\$380.00
5/2/2011	DDD	Compliance Preparation Update and complete workpapers for A6, A7, A9, and D7. These entities all have foreign currency change in E&P and they need additional work to complete workpapers due to FX change.	6.00	\$190.00	\$1,140.00
5/2/2011	JMO	Travel - Billable Travel via Amtrak from DC to Jersey City (via coach), billable after 2 hours to work and attend meetings with Client as requested.	2.00	\$190.00	\$380.00
5/2/2011	BAB	Travel - Unbilled Unbillable Travel from Grand Rapids, MI to Jersey City, NJ	2.00	\$0.00	
5/2/2011	BAB	Compliance Review Compliance Review: Assist with TB information in OneSource for 63C, make correction in OneSource, and rerun TopCon compute.	0.20	\$190.00	\$38.00
5/2/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 004D, 037D, 038D, 00A2, 00E9, 037B, 034B, 030D, 028A, 027D, 025D, and 024D, clear review comments, complete checklist, and Finalize for file.	4.80	\$190.00	\$912.00
5/2/2011	PDL	Compliance Preparation Finalize 8858workpaper template for 2010 check-the-box entity returns	4.80	\$190.00	\$912.00
5/2/2011	PDL	Compliance Preparation Compliance preparation of recalculation of E&P and tax pools based on local tax returns in support of IRS audit	4.00	\$190.00	\$760.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

### Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Jun 5, 2011  
**Invoice Num:** 228  
**Billing From:** May 01, 2011  
**Billing To:** May 31, 2011

#### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
5/2/2011	PDL	Travel - Unbilled Unbillable Travel from Manassas, VA to Jersey City, NJ for tax compliance work at client site - first 2 hours	2.00	\$0.00	
5/2/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Review of Assignments and Legal Entity Designations.	3.20	\$190.00	\$608.00
5/2/2011	JMO	Compliance Review Compliance Review of 2010 International Tax Returns. Review of Final SkyPower Returns (150 Entities).	4.40	\$190.00	\$836.00
5/2/2011	JMO	Travel - Unbilled Travel via Amtrak from DC to Jersey City, first 2 hours.	2.00	\$0.00	
5/3/2011	BAB	Compliance Review Compliance Review: Analysis of impact of I4 changes in 2008 to 1118, and other tax issues on 2008 amended returns.	0.40	\$190.00	\$76.00
5/3/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 32D, clear review comments, complete checklist, and Finalize for file.	0.40	\$190.00	\$76.00
5/3/2011	BAB	Compliance Review Compliance Review: Provide assistance on open issues for K3, K4, Y1 and A6.	0.30	\$190.00	\$57.00
5/3/2011	PDL	Foreign Tax Credit Analysis Compliance preparation of FTC support for IRS audit including rollforward of E&P for entities with final returns as of 008, 00E1, 00G6, 00K9, 00S2, 01A1, 01A2, 040A, 044A, 049A, 059A, 0245, 0360	9.00	\$190.00	\$1,710.00
5/3/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 60B, 60C, and 01M9, Holding for open issues before submitting to preparer for corrections.	1.40	\$190.00	\$266.00
5/3/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 58A. Submit comments to Preparer for corrections.	0.80	\$190.00	\$152.00
5/3/2011	DDD	Compliance Preparation Clear points on 5A and research prior year information because this entity was sold to Sunrise. Set up folders for all Sunrise entities so we can determine circumstances regarding sales. Complete workpapers for entity 56 but there are issues with Schedule M that need to be resolved.	8.00	\$190.00	\$1,520.00
5/3/2011	BAB	Compliance Review	5.70	\$190.00	\$1,083.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

### Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Jun 5, 2011  
**Invoice Num:** 228  
**Billing From:** May 01, 2011  
**Billing To:** May 31, 2011

#### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

		Compliance Review: Review and analysis of 5471 workbooks and tax returns for EFO513, EFO515, EFO516, EFO517, 00H4, 00R7, 00X1, 01N1, 058D, 061B, clear review comments, complete checklist, and Finalize for file.			
5/3/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Preparation of 5471 Information report using new automated workpapers for 2010.	1.80	\$190.00	\$342.00
5/3/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Review of new LBHI Billing request with Tania Santiago - CD Requirement and Summary Schedule.	4.50	\$190.00	\$855.00
5/3/2011	JMO	Compliance Review Compliance Review of 2010 International Tax Returns. Review of Final SkyPower Returns (150 Entities).	3.80	\$190.00	\$722.00
5/5/2011	JMO	Compliance Review Compliance Review and Update with Tax Team including John Shanahan, Hilda Cupeles Nieves, Ann Fourt, Edan Underwood, Barb Barissi, Paulline DL, Dixie Duncan, Tehmeena Manji, Aqiyla Job, Shuk King Cheng, and Bill Walsh.	2.20	\$190.00	\$418.00
5/5/2011	PDL	Foreign Tax Credit Analysis Compliance preparation to update FTC available for IRS audit for standalone entities including review of foreign tax returns for taxes paid.	9.40	\$190.00	\$1,786.00
5/5/2011	DDD	Compliance Preparation Compliance preparation of 7B, 187 and 3B. Clear points on 60C and 60B. Financial statement information in different format than prior year so the tax return workpapers had to be modified for consistent preparation on 3B and 187.	8.00	\$190.00	\$1,520.00
5/5/2011	BAB	Compliance Review Compliance Review: Meeting with Lehman management and tax team to discuss 2010 International compliance including availability of GL information.	1.00	\$190.00	\$190.00
5/5/2011	BAB	Compliance Review Compliance Review: Review and analysis of E&P pools and tax pools reconciliation for 0477 and 0056 for prior year formula errors in legacy worksheets.	1.40	\$190.00	\$266.00
5/5/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 057D, 064D, 064B, 066B, and 057B. Submit comments to Preparer for corrections.	5.20	\$190.00	\$988.00
5/5/2011	JMO	Compliance Preparation	3.20	\$190.00	\$608.00



## The O'Neil Group, LLC

4431 P Street

Washington, DC 20007-

Tel: 202-965-2878 Fax: 202-355-7610

jacque.oneil@oneiltaxteam.com

www.oneiltaxteam.com

## Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Jun 5, 2011

**Invoice Num:** 228

**Billing From:** May 01, 2011

**Billing To:** May 31, 2011

### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

		Compliance Preparation of 2010 International Tax Returns. Review of earnings and profits roll forward from 2009.			
5/5/2011	BAB	Compliance Review Compliance Review: Assist with OneSource issues to correct foreign currency calculations for 067B and 073A.	0.70	\$190.00	\$133.00
5/5/2011	JMO	Travel - Unbilled Travel via Amtrak from Jersey City to DC, first 2 hours.	2.00	\$0.00	
5/5/2011	PDL	Compliance Preparation Client meeting and other discussions with client regarding 2010 5471 preparation	1.00	\$190.00	\$190.00
5/5/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 064A, 063B, and 062B, clear review comments, complete checklist, and Finalize for file.	2.70	\$190.00	\$513.00
5/5/2011	JMO	Travel - Billable Travel via Amtrak from Jersey City to DC (via coach), billable after 2 hours to work and attend meetings with Client as requested.	2.00	\$190.00	\$380.00
5/6/2011	PDL	Compliance Preparation Compliance preparation of recalculation of E&P and tax pools based on local tax returns in support of IRS audit	4.00	\$190.00	\$760.00
5/6/2011	DDD	Travel - Unbilled Non - Billable travel to Washington DC from Jersey City, New Jersey to work with client (Lehman) per request of client to work for the week of May 2nd TO May 6th, 2011	2.00	\$0.00	
5/6/2011	BAB	Travel - Billable Billable Travel from Jersey City, NJ to Grand Rapids, MI (via coach) to provide on-site management to and with Lehman tax department and for work performed on client site.	2.00	\$190.00	\$380.00
5/6/2011	BAB	Travel - Unbilled Unbillable Travel from Jersey City, NJ to Grand Rapids, MI	2.00	\$0.00	
5/6/2011	DDD	Compliance Preparation Compliance preparation of entities to include workpapers, E&P and tax return preparation in One Source - 249, 267, 363 and 415. Entity 267 had issues with the return due to PY presentation. Hence, the workpapers take more time to complete. Entity 363 should be a final tax return for 2010 and has been marked as such.	6.00	\$190.00	\$1,140.00
5/6/2011	BAB	Compliance Review	0.80	\$190.00	\$152.00

**The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

**Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Jun 5, 2011  
**Invoice Num:** 228  
**Billing From:** May 01, 2011  
**Billing To:** May 31, 2011

**International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)**

		Compliance Review: Assist with entity 0415 tax return workpapers and OneSource.			
5/6/2011	PDL	Travel - Unbilled	2.00	\$0.00	
		Unbillable Travel from Jersey City, NJ to San Francisco, CA for tax compliance work at client site - first 2 hours			
5/6/2011	PDL	Compliance Preparation	0.40	\$190.00	\$76.00
		Compliance training for 8858 preparation - Aqiyla Job, Dixie Duncan and Shuk Cheng			
5/6/2011	PDL	Travel - Billable	6.00	\$190.00	\$1,140.00
		Billable Travel from Jersey City, NJ to San Francisco, CA (via coach) for tax compliance work at client site			
5/6/2011	BAB	Compliance Review	2.20	\$190.00	\$418.00
		Compliance Review: Review and analysis of 5471 workbooks and tax returns for 061B, clear review comments, complete checklist, and Finalize for file. Compare LEL and note 061B sold in 2010, along with 062B and 063B			
5/6/2011	DDD	Travel - Billable	2.00	\$190.00	\$380.00
		Billable travel to Washington DC from Jersey City, New Jersey (via coach) to work with client (Lehman) per request of client to work the week of May 2nd to May 6th, 2011			
5/7/2011	PDL	Foreign Tax Credit Analysis	3.00	\$190.00	\$570.00
		Review of work done by Tehmeena Manji on gathering local tax returns for FTC recomputation of entities with inclusion (2001 to 2007)			
5/8/2011	PDL	Foreign Tax Credit Analysis	6.00	\$190.00	\$1,140.00
		Continuation of recomputation of FTC for entities with inclusion for 2001 to 2007 audit cycle			
5/9/2011	BAB	Compliance Review	6.80	\$190.00	\$1,292.00
		Compliance Review: Review and analysis of 5471 workbooks and tax returns for 0187, 0249, 0267, 0415, 040A, and 040D clear review comments, confirm E&P and tax pools, 1st tier domestic parent, and complete checklist, and Finalize for file.			
5/9/2011	DDD	Compliance Preparation	8.00	\$190.00	\$1,520.00
		Prepare workpapers and tax return for K3 & K4. Update Schedule M from Prior year for Lehman Brothers Limited so that 2010 workpapers will be correct. Input Lehman Brothers Limited in One Source and update workpapers as well as folder.			
5/9/2011	BAB	Compliance Review	3.70	\$190.00	\$703.00
		Compliance Review: Review and analysis of 47 CFC entities to confirm 1st tier domestic parent and confirm tax pools in OneSource.			
5/9/2011	PDL	Compliance Preparation	4.00	\$190.00	\$760.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

### Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Jun 5, 2011  
Invoice Num: 228  
Billing From: May 01, 2011  
Billing To: May 31, 2011

#### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

		Compliance preparation of recalculation of E&P and tax pools based on local tax returns in support of IRS audit			
5/10/2011	PDL	Compliance Preparation Compliance preparation to change 00S8 2009 5471 WP so that it would roll over into 2010. Also change Tax Accounting sheet not done correctly & Sch M.	0.60	\$190.00	\$114.00
5/10/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 059D, 041B, 043D, and 041D clear review comments, confirm E&P and tax pools, 1st tier domestic parent, and complete checklist, and Finalize for file.	3.30	\$190.00	\$627.00
5/10/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 057D, 058A, 057B, 066B, and 064D, clear review comments, confirm E&P and tax pools, 1st tier domestic parent, complete checklist, and Finalize for file.	4.90	\$190.00	\$931.00
5/10/2011	PDL	Compliance Preparation Compliance preparation to change 5471 WP for currency change on 00Y1.	0.80	\$190.00	\$152.00
5/10/2011	DDD	Compliance Preparation Review & update information for permanent files regarding liquidations and sales for 2010.	5.00	\$190.00	\$950.00
5/10/2011	PDL	Foreign Tax Credit Analysis FTCWP clean up and sent to John for review & comments	0.80	\$190.00	\$152.00
5/10/2011	BAB	Compliance Review Compliance Review: Provide assistance on open issue for 0363.	0.30	\$190.00	\$57.00
5/11/2011	DDD	Compliance Preparation Test 8858 template for 2010 preparation of Consolidated entities. LB Asia Pacific Singapore PTE had issues with Intercompany balances as well as presentation on Schedule F. Prepare workpapers for LB Asia and complete One Source for 2010. Prepare 8858 workpapers and tax returns in One Source for LBQ Hong Kong Funding Limited and LBA Funding Cayman LTD	8.00	\$190.00	\$1,520.00
5/11/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 048D, 047D, 046D, and 044D clear review comments, confirm E&P and tax pools, 1st tier domestic parent, and complete checklist, and Finalize for file.	6.90	\$190.00	\$1,311.00
5/11/2011	PDL	Foreign Tax Credit Analysis	2.80	\$190.00	\$532.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

### Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Jun 5, 2011  
**Invoice Num:** 228  
**Billing From:** May 01, 2011  
**Billing To:** May 31, 2011

#### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

		FTC update taxes, convert 01B3 E&P for FTC			
5/11/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for EF0518 and EF0519, Submit comments to Preparer for corrections.	1.70	\$190.00	\$323.00
5/11/2011	PDL	Compliance Preparation Compliance preparation of 0700 LB Indonesia DivCon E&P rollforward to 2010	1.20	\$190.00	\$228.00
5/11/2011	PDL	Compliance Preparation Compliance review to enable preparation of DivCons 0700, 031D	1.80	\$190.00	\$342.00
5/11/2011	BAB	Compliance Review Compliance Review: Provide guidance and direction on CTB 2008 amended tax return preparation process to ensure conformity with domestic tax returns.	0.40	\$190.00	\$76.00
5/12/2011	BAB	Compliance Review Compliance Review: Follow up with OneSource on issues with E&P Pools for 0386.	0.40	\$190.00	\$76.00
5/12/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 036D, 039A, 051D, 053A, 054C, 055D, 056D, 067B, and 069B, clear review comments, confirm E&P and tax pools, 1st tier domestic parent, and complete checklist, and Finalize for file.	6.60	\$190.00	\$1,254.00
5/12/2011	BAB	Compliance Review Compliance Review: Meeting with Lehman management and tax team to discuss 2010 International compliance including availability of GL information.	0.50	\$190.00	\$95.00
5/12/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Preparation of 5471 information report using new automated workpapers for 2010 - entity 01C6.	2.80	\$190.00	\$532.00
5/12/2011	JMO	Compliance Review Compliance Review and Update of Legal Entity Tree - including tax return prep tracking and assignments to tie with Edan's master LEL.	4.20	\$190.00	\$798.00
5/12/2011	JMO	Compliance Review Compliance Review and Update with Tax Team including John Shanahan, Hilda Cupeles Nieves, Ann Fourt, Edan Underwood, Barb Barissi, Paulline DL, Dixie Duncan, Tehmeena Manji, Aqiyla Job, Shuk King Cheng, and Bill Walsh.	2.20	\$190.00	\$418.00
5/12/2011	DDD	Compliance Preparation	8.00	\$190.00	\$1,520.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

### Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Jun 5, 2011  
Invoice Num: 228  
Billing From: May 01, 2011  
Billing To: May 31, 2011

#### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

		Prepare 8858 workpapers and tax returns in One Source for LBEFG Cayman, LB-NL Holdings Limited, and LB Asia Holdings Limited. Resolve issue with Prior year formats to flow into current year templates.			
5/13/2011	PDL	Compliance Preparation Compliance Preparation of 5471s with fx translation changes 00A6, 00A7, 00A9 and 00D7 including trouble shooting reason for difference in PTI & non PTI on E&P Pools and Tax Returns (2003 difference)	3.20	\$190.00	\$608.00
5/13/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Preparation of 4th Interim Report for Brown Greer, CD and April Report.	4.20	\$190.00	\$798.00
5/13/2011	PDL	Compliance Preparation Compliance preparation of E&P conversion 065B fx currency conversion in 2000-01 and 2006-07	1.80	\$190.00	\$342.00
5/13/2011	PDL	Compliance Preparation Compliance review and resolve differences related to conversion of E&P for 01C4 8858 nd DivCon with Currency conversion	1.60	\$190.00	\$304.00
5/13/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 005D, 006D, and 007B, Submit comments to Preparer for corrections.	3.40	\$190.00	\$646.00
5/13/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 026D and 0056, clear review comments, confirm E&P and tax pools, 1st tier domestic parent, and complete checklist, and Finalize for file.	4.30	\$190.00	\$817.00
5/13/2011	DDD	Compliance Preparation Prepare workpapers and One Source tax return for Lehman Brothers Treasury CO BV. Issues with reconciliation of Schedule M and Schedule F Balance Sheet. Review A6 & A7 for presentation of data because format is incomplete for analysis of E&P per review. Review Lehman Brothers Limited analysis of Schedule M and Schedule F to verify Schedule M is correct for tax return preparation.	5.00	\$190.00	\$950.00
5/13/2011	JMO	Compliance Review Compliance Review of 2010 International Compliance Reporting - 5471 Returns.	3.80	\$190.00	\$722.00
5/13/2011	BAB	Compliance Review Compliance Review: Provide assistance correcting OneSource SubF errors on D7 and 19.	0.80	\$190.00	\$152.00
5/14/2011	PDL	Compliance Preparation	5.60	\$190.00	\$1,064.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Jun 5, 2011

Invoice Num: 228

Billing From: May 01, 2011

Billing To: May 31, 2011

### International Tax Compliance - US Info Returns (2011-011) - Managed by (JMO)

		Compliance preparation of 5471 DivCon workpaper for 2010 tax return preparation			
5/14/2011	PDL	Compliance Preparation	1.20	\$190.00	\$228.00
		Compliance preparation of 0479 E&P for check-the-box entities			
5/16/2011	BAB	Compliance Review	2.40	\$190.00	\$456.00
		Compliance Review: Review and analysis of 5471 workbooks and tax returns for 005D and 006D clear review comments, confirm E&P and tax pools, 1st tier domestic parent, and complete checklist, and Finalize for file.			
5/16/2011	JMO	Travel - Billable	2.00	\$190.00	\$380.00
		Travel via Amtrak from DC to Jersey City (via coach), billable after 2 hours to work and attend meetings with Client as requested.			
5/16/2011	JMO	Travel - Unbilled	2.00	\$0.00	
		Travel via Amtrak from DC to Jersey City, first 2 hours.			
5/16/2011	DDD	Travel - Unbilled	2.00	\$0.00	
		Non - Billable travel to Jersey City, New Jersey from Washington, DC to work with client (Lehman) per request of client to work for the week of May 16 to May 20th, 2011			
5/16/2011	BAB	Compliance Review	3.30	\$190.00	\$627.00
		Compliance Review: Review and analysis of 5471 workbooks and tax returns for 00K3, 00K4, and 00R8, Submit comments to Preparer for corrections.			
5/16/2011	JMO	Compliance Preparation	2.50	\$190.00	\$475.00
		Compliance Preparation of 2010 International Tax Returns. Preparation of Workplan for LB Management.			
5/16/2011	JMO	Compliance Preparation	3.20	\$190.00	\$608.00
		Compliance Preparation of 2010 5471 International Returns. Update Trial Balance for Entity 34B - Review structure with Ann.			
5/16/2011	DDD	Compliance Preparation	6.00	\$190.00	\$1,140.00
		Clear points for LB Austria Holdings PTY LTD. Update Schedule O information for Perseus YK and Virgo YK (Sunrise Entities). Verify K3 and K4 status for filing and complete One Source return			
5/16/2011	DDD	Travel - Billable	2.00	\$190.00	\$380.00
		Billable travel to Jersey City, NJ from Washington DC (via coach) to work with client (Lehman) per request of client to work the week of May 16 to May 20th, 2011			
5/16/2011	BAB	Compliance Review	1.30	\$190.00	\$247.00

# Invoice

**Billing To:** May 31, 2011

## Page 10 of 22

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Jun 5, 2011  
**Invoice Num:** 228  
**Billing From:** May 01, 2011  
**Billing To:** May 31, 2011

### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

		Assist with Local Foreign tax project for response to IRS audit for 2008 and other information necessary for accurate foreign compliance			
5/17/2011	JMO	Compliance Review Compliance Review of 2010 5471 International Returns. Review Foreign Tax Credit Support for Quatro, Delta and Olympic with John.	3.00	\$190.00	\$570.00
5/18/2011	BAB	Compliance Review Compliance Review: Provide assistance on 01B5, 2008 amended returns required for CTB entities, and process for Final 2010 returns and substantiation required.	1.60	\$190.00	\$304.00
5/18/2011	JMO	Compliance Review Compliance Review of 2010 5471 International Returns. Review Foreign Tax Credit Support schedules (PDL) with John.	2.00	\$190.00	\$380.00
5/18/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 003B clear review comments, confirm E&P and tax pools, 1st tier domestic parent, and complete checklist, and Finalize for file.	1.40	\$190.00	\$266.00
5/18/2011	PDL	Foreign Tax Credit Analysis Analysis and recomputation of FTC for entities with inclusions including review of available tax returns.	12.40	\$190.00	\$2,356.00
5/18/2011	DDD	Compliance Preparation Assist with Local Foreign tax project for response to IRS audit for 2008 and other information necessary for accurate foreign compliance	8.00	\$190.00	\$1,520.00
5/18/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 007D and 009D clear review comments, confirm E&P and tax pools, 1st tier domestic parent, and complete checklist, and Finalize for file.	2.30	\$190.00	\$437.00
5/18/2011	BAB	Compliance Review Compliance Review: Follow up with OneSource regarding 2009 extract of Total Assets for nonA&M CFC entities.	1.20	\$190.00	\$228.00
5/18/2011	JMO	Compliance Review Compliance Review of 2010 International Tax Returns. Review of Final A&M Managed Stand Alone Entities - 5471s.	5.20	\$190.00	\$988.00
5/19/2011	SMW	Compliance Preparation Preparation of workpapers and returns in OneSource for entity LB Asia Pacific Singapore PTE LTD 031D 5471 & related subsidiary 8858s.	1.80	\$190.00	\$342.00
5/19/2011	PDL	Foreign Tax Credit Analysis	2.00	\$190.00	\$380.00



**The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

**Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Jun 5, 2011  
**Invoice Num:** 228  
**Billing From:** May 01, 2011  
**Billing To:** May 31, 2011

**International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)**

		FTC update for taxes on audit entiteis and contiune with E&P and tax update on FTC entiteis			
5/19/2011	PDL	Compliance Preparation Client meeting and other discussions with client regarding 2010 5471 preparation	1.00	\$190.00	\$190.00
5/19/2011	MVB	Compliance Preparation Compliance Preparation: Meeting with Lehman management and tax team to discuss 2010 International compliance including availability of GL information.	0.70	\$190.00	\$133.00
5/19/2011	BAB	Compliance Review Compliance Review: Meeting with Lehman management and tax team to discuss 2010 International compliance including availability of GL information.	0.70	\$190.00	\$133.00
5/19/2011	SMW	Compliance Preparation Compliance Preparation: Meeting with Lehman management and tax team to discuss 2010 International compliance including availability of GL information.	0.70	\$190.00	\$133.00
5/19/2011	BAB	Compliance Review Compliance Review: Provide assistance on 012D and 013D for presentation due to sale to 0495 in 2009.	0.40	\$190.00	\$76.00
5/19/2011	DDD	Compliance Preparation Prepare 5471 tax returns in One Source and complete workpapers for: LB-NL Holdings Cayman, Lehman Brothers Energy Canada ULC, Bonita International YK and Samui Hotel 2 Company LTD.	9.00	\$190.00	\$1,710.00
5/19/2011	JMO	Travel - Unbilled Travel via Amtrak from Jersey City to DC, first 2 hours.	2.00	\$0.00	
5/19/2011	JMO	Compliance Review Compliance Review of 2010 International Tax Returns. Review of Final SkyPower Returns (150 Entities).	1.80	\$190.00	\$342.00
5/19/2011	JMO	Compliance Review Compliance Review and Update with Tax Team including John Shanahan, Hilda Cupeles Nieves, Ann Fourt, Edan Underwood, Barb Barissi, Paulline DL, Dixie Duncan, Tehmeena Manji, Aqiyla Job, Shuk King Cheng, and Bill Walsh.	2.10	\$190.00	\$399.00
5/19/2011	JMO	Travel - Billable Travel via Amtrak from Jersey City to DC (via coach), billable after 2 hours to work and attend meetings with Client as requested.	2.00	\$190.00	\$380.00
5/19/2011	BAB	Compliance Preparation	8.90	\$190.00	\$1,691.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

### Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Jun 5, 2011  
Invoice Num: 228  
Billing From: May 01, 2011  
Billing To: May 31, 2011

#### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

		Compliance Preparation: Prepare 2009 Total Assets for nonA&M CFC entities report using extract from OneSource, reconcile to 2009 5471 Sch F filed.			
5/20/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 01U4, clear review comments, confirm E&P and tax pools, 1st tier domestic parent, and complete checklist, and Finalize for file.	2.20	\$190.00	\$418.00
5/20/2011	PDL	Foreign Tax Credit Analysis Respond to questions on tax return gathering for substantiating available FTC.	0.80	\$190.00	\$152.00
5/20/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 0A88, 002D, and 0C26, clear review comments, confirm E&P and tax pools, 1st tier domestic parent, and complete checklist, and Finalize for file.	2.70	\$190.00	\$513.00
5/20/2011	BAB	Compliance Review Compliance Review: Provide assistance with information required for 42 CTB 2008 amended returns and issues with OneSource updates.	1.20	\$190.00	\$228.00
5/20/2011	JMO	Compliance Review Compliance Review and Update of Legal Entity Tree - Review with Lehman Management.	1.80	\$190.00	\$342.00
5/20/2011	MVB	Compliance Preparation Compliance Preparation: OneSource set up for Compliance preparation of 2010 5471s.	1.00	\$190.00	\$190.00
5/20/2011	DDD	Compliance Preparation Prepare entities A67.6C, OEF425 tax workpapers and complete One Source for each entity. Research OEF425 because is did not have a folder set up in 2010 files. Research information for permanent files regarding sales and liquidations.	6.00	\$190.00	\$1,140.00
5/20/2011	BAB	Compliance Review Compliance Review: Review and analysis of 5471 workbooks and tax returns for 00Y1 and 01C2, Submit comments to Preparer for corrections.	1.90	\$190.00	\$361.00
5/20/2011	DDD	Travel - Billable Billable travel to Washington DC from Jersey City, New Jersey (via coach) to work with client (Lehman) per request of client to work the week of May 2nd to May 6th, 2011	2.00	\$190.00	\$380.00
5/20/2011	DDD	Travel - Unbilled Non - Billable travel to Washington DC from Jersey City, New Jersey to work with client (Lehman) per request of client to work for the week of May 2nd TO May 6th, 2011	2.00	\$0.00	

# **The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## **Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Jun 5, 2011  
**Invoice Num:** 228  
**Billing From:** May 01, 2011  
**Billing To:** May 31, 2011

### **International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)**

#### **Professional Services:**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
5/21/2011	PDL	Compliance Preparation Compliance review of E&P roll forward for 00A4, (4 entities and roll over 2009 data to required template for A4 entities.	3.80	\$190.00	\$722.00
5/22/2011	PDL	Compliance Preparation Format TB for upload and create WP data file for entities with part year GLs in 2010	7.20	\$190.00	\$1,368.00
5/23/2011	BAB	Compliance Review Compliance Review: Follow up with OneSource regarding Inclusion report missing information and corrections required to produce a complete and accurate report.	1.40	\$190.00	\$266.00
5/23/2011	JMO	Travel - Unbilled Travel via Amtrak from DC to Jersey City, first 2 hours.	2.00	\$0.00	
5/23/2011	JMO	Travel - Billable Travel via Amtrak from DC to Jersey City (via coach), billable after 2 hours to work and attend meetings with Client as requested.	2.00	\$190.00	\$380.00
5/23/2011	SMW	Compliance Preparation Preparation of workpapers and returns in OneSource for entity LB Asia Pacific Singapore PTE LTD 031D 5471 & related subsidiary 8858s.	1.50	\$190.00	\$285.00
5/23/2011	BAB	Compliance Review Compliance Review: Set up electronic 2008 amended CTB folders for 42 CFC entities required to be amended and begin set up of standard 2008 amended workbook.	4.80	\$190.00	\$912.00
5/23/2011	PDL	Compliance Preparation Telecon with Scott Wakerley and preparation of 031D 8858s and workpapers.	1.80	\$190.00	\$342.00
5/23/2011	BAB	Compliance Review Compliance Review: Research and analysis on entity EF04125 to determine if prior year return was Final return.	0.90	\$190.00	\$171.00
5/23/2011	BAB	Compliance Review Compliance Review: Review and analysis of amended 2008 trial balance information for 42 CFC entities to compile information for preparation of amended 8858s and 8865s.	2.40	\$190.00	\$456.00
5/23/2011	JMO	Compliance Review Compliance Review of 2010 International Tax Returns. Review of OneSource updates with Barb.	2.20	\$190.00	\$418.00
5/23/2011	JMO	Compliance Review Compliance Review of 2010 International Tax Returns. Review of migration issue with Ann Fourt - and effect on P&L of international entities. (translation to USD)	1.30	\$190.00	\$247.00

# **The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## **Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Jun 5, 2011  
**Invoice Num:** 228  
**Billing From:** May 01, 2011  
**Billing To:** May 31, 2011

### **International Tax Compliance - US Info Returns (2011-011) - Managed by (JMO)**

#### **Professional Services:**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
5/23/2011	DDD	Compliance Preparation Research Kajima Lehman (Robinson) Development Pte Ltd to verify whether it is a final tax return. Update information for sales and liquidation -	3.00	\$190.00	\$570.00
5/24/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Review and update to Preparer Notes for 8858 Workbook - for Check the Box Entities.	3.10	\$190.00	\$589.00
5/24/2011	BAB	Compliance Review Compliance Review: Review 2008 amended tax workpapers and 8858 return for entity A39, and return to preparer to clear review comments.	1.80	\$190.00	\$342.00
5/24/2011	JMO	Compliance Review Compliance Review of 2010 International Tax Returns. Review of updated 8858 Workbook with Pauline - for Check the Box Entities.	3.20	\$190.00	\$608.00
5/24/2011	JMO	Compliance Preparation Compliance Review of 2010 International Tax Returns. Review of RIA International Compliance Expert for Foreign Currency Translation Service.	2.50	\$190.00	\$475.00
5/24/2011	DDD	Compliance Preparation Prepare workpapers and tax returns in One Source for YK Focus One, Lehman Brothers Securities NY, and Hefestoc STC SA. Prior year issues in Hefestoc STC regarding the format that was updated to fit current year templates.	8.00	\$190.00	\$1,520.00
5/24/2011	BAB	Compliance Review Compliance Review: Set up of standard 2008 amended CTB workbook for 15 CFC entities and add 2008 amended 2008 trial balance information required for 8858 prep.	8.40	\$190.00	\$1,596.00
5/24/2011	MVB	Compliance Preparation Compliance Preparation: Prepare 2010 workbooks for CFC entity EF0514, 1G6, and 52D and 28D, including research on GEMS documentation available.	7.20	\$190.00	\$1,368.00
5/24/2011	PDL	Foreign Tax Credit Analysis Review LBJ TRs found by TM and update LBJ E&P and tax pools	1.20	\$190.00	\$228.00
5/24/2011	PDL	Compliance Preparation Compliance review of 031D 8858 test by Dixie Duncan	0.40	\$190.00	\$76.00
5/24/2011	PDL	Compliance Preparation Discuss with Ann and reformat to round	2.20	\$190.00	\$418.00
5/24/2011	MVB	Compliance Preparation	0.80	\$190.00	\$152.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Jun 5, 2011  
**Invoice Num:** 228  
**Billing From:** May 01, 2011  
**Billing To:** May 31, 2011

### International Tax Compliance - US Info Returns (2011-011;) - Managed by (JMO)

		Compliance Preparation: Research trial balance and structure, need A&M trial balance for 1C3 and 53D.			
5/24/2011	BAB	Compliance Review	0.80	\$190.00	\$152.00
		Compliance Review: Follow up required regarding open CFC liquidated or sold in 2010 CFC returns and substantiation needed for file.			
5/24/2011	SMW	Compliance Preparation	2.10	\$190.00	\$399.00
		Preparation of workpapers and returns in OneSource for entity LB Asia Pacific Singapore PTE LTD 031D 5471 & related subsidiary 8858s.			
5/25/2011	MVB	Compliance Preparation	2.20	\$190.00	\$418.00
		Compliance Preparation: Prepare 2010 5471 tax return from workpapers for 52D.			
5/25/2011	MVB	Client Meeting	3.70	\$190.00	\$703.00
		Compliance Preparation: Prepare 2010 5471 tax return from workpapers for 1G6 and 28D.			
5/25/2011	MVB	Compliance Preparation	1.60	\$190.00	\$304.00
		Compliance Preparation: Prepare 2010 5471 tax return from workpapers for EF0514			
5/25/2011	JMO	Compliance Preparation	2.70	\$190.00	\$513.00
		Compliance Preparation of 2010 International Tax Returns. Review of RIA WebEx for International Compliance Expert for Foreign Currency Translation Service.			
5/25/2011	JMO	Compliance Review	4.80	\$190.00	\$912.00
		Compliance Review of 2010 International Tax Returns. Review of Final non-A&M Administered Stand Alone Returns - 5471s.			
5/25/2011	DDD	Compliance Preparation	8.00	\$190.00	\$1,520.00
		Retest 8858 templates and write up corrections of templates for LB Asia Holdings Ltd., LBEGF Cayman, LBA Funding Cayman LTD, LBQ Hong Kong Funding, and LB Asia Holdings Limited. Schedule M does not tie to Schedule F in two of the entities due to prior year presentation.			
5/25/2011	SMW	Compliance Preparation	4.10	\$190.00	\$779.00
		Preparation of workpapers and returns in OneSource for entity LB Asia Pacific Singapore PTE LTD 031D 5471 & related subsidiary 8858s.			
5/25/2011	PDL	Compliance Preparation	2.60	\$190.00	\$494.00
		Compliance preparation of Divcon workpapers in preparation for 2010 tax returns 0302.00A4, EF0180 for use with linked templates			
5/25/2011	BAB	Compliance Review	0.20	\$190.00	\$38.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

### Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Jun 5, 2011

**Invoice Num:** 228

**Billing From:** May 01, 2011

**Billing To:** May 31, 2011

#### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

		Compliance Review: Follow up required regarding open CFC liquidated or sold in 2010 CFC returns and substantiation needed for file.			
5/25/2011	BAB	Compliance Review	10.40	\$190.00	\$1,976.00
		Compliance Review: Set up of standard 2008 amended CTB workbook for 18 CFC entities and add 2008 amended 2008 trial balance information required for 8858 prep.			
5/25/2011	BAB	Compliance Review	0.40	\$190.00	\$76.00
		Compliance Review: Provide assistance on 00U8 to determine final return status.			
5/26/2011	JMO	Travel - Billable	2.00	\$190.00	\$380.00
		Travel via Amtrak from Jersey City to DC (via coach), billable after 2 hours to work and attend meetings with Client as requested.			
5/26/2011	SMW	Compliance Preparation	3.20	\$190.00	\$608.00
		Preparation of workpapers and returns in OneSource for entity LB Asia Pacific Singapore PTE LTD 031D 5471 & related subsidiary 8858s.			
5/26/2011	JMO	Compliance Review	1.10	\$190.00	\$209.00
		Compliance Review of 2010 International Tax Returns. Review of Final non-A&M Administered Stand Alone Returns - 5471s.			
5/26/2011	DDD	Compliance Preparation	8.00	\$190.00	\$1,520.00
		Input Schedule O information for: Gallipoli Real Estate, Philippine Invest Two, Gallipoli Two Real Estate, Teak Real Estate, Lobos Real Estate, and Michigan YK. Update One Source and clear points for all entities referred to in above description.			
5/26/2011	PDL	Compliance Preparation	4.40	\$190.00	\$836.00
		Compliance preparation of Divcon workpapers in preparation for 2010 tax returns 0083, 00183, 031D, 00C6 for use with linked templates			
5/26/2011	SMW	Compliance Preparation	0.80	\$190.00	\$152.00
		Compliance Preparation: Meeting with Lehman management and tax team to discuss 2010 International compliance including availability of GL information.			
5/26/2011	BAB	Compliance Review	0.70	\$190.00	\$133.00
		Compliance Review: Provide assistance with 2009 Asset balances for CFC entities required for International bank account reporting.			
5/26/2011	JMO	Travel - Unbilled	2.00	\$0.00	
		Travel via Amtrak from Jersey City to DC, first 2 hours.			
5/26/2011	JMO	Compliance Review	2.10	\$190.00	\$399.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

### Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Jun 5, 2011  
**Invoice Num:** 228  
**Billing From:** May 01, 2011  
**Billing To:** May 31, 2011

#### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

		Compliance Review and Update with Tax Team including John Shanahan, Hilda Cupeles Nieves, Ann Fourt, Edan Underwood, Barb Barissi, Pauline DL, Dixie Duncan, Tehmeena Manji, Aqiyla Job, Shuk King Cheng, and Bill Walsh.			
5/26/2011	BAB	Compliance Review Compliance Review: Review 2008 amended tax workpapers and 8858 return for entity A39, and clear review comments and Finalize return.	1.50	\$190.00	\$285.00
5/26/2011	BAB	Compliance Review Compliance Review: Set up of standard 2008 amended CTB workbook for 6 CFC entities and add 2008 amended 2008 trial balance information required for 8865 prep.	3.50	\$190.00	\$665.00
5/26/2011	BAB	Compliance Review Compliance Review: Meeting with Lehman management and tax team to discuss 2010 International compliance including availability of GL information and 2010 process.	0.80	\$190.00	\$152.00
5/26/2011	MVB	Client Meeting Compliance Preparation: Meeting with Lehman management and tax team to discuss 2010 International compliance including availability of GL information.	0.80	\$190.00	\$152.00
5/26/2011	MVB	Compliance Preparation Compliance Preparation: Clear issue comments on workpapers for EF0514 and 28D.	0.50	\$190.00	\$95.00
5/27/2011	PDL	Compliance Preparation Compliance preparation of Divcon workpapers in preparation for 2010 tax returns 00U4 and 01A3 for use with linked templates; 88 entities	4.60	\$190.00	\$874.00
5/27/2011	BAB	Compliance Review Compliance Review: Review 2008 amended tax workpapers and 8858 return for entity D3, A79, C07, C06 and 883 and return to preparer to clear review comments.	5.30	\$190.00	\$1,007.00
5/27/2011	DDD	Compliance Preparation Review & update information for permanent files regarding liquidations and sales for 2010.	5.00	\$190.00	\$950.00
5/27/2011	JMO	Compliance Review Compliance Review of 2010 International Tax Returns. Review of Final non-A&M Administered Stand Alone Returns - 5471s. Review of Div Con Returns.	4.00	\$190.00	\$760.00
5/27/2011	BAB	Compliance Review Compliance Review: Follow up on OneSource regarding beginning pool balances for 57A.	0.50	\$190.00	\$95.00

# **The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## **Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Jun 5, 2011  
**Invoice Num:** 228  
**Billing From:** May 01, 2011  
**Billing To:** May 31, 2011

### **International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)**

#### **Professional Services:**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
5/27/2011	BAB	Compliance Review Compliance Review: Provide assistance with updated information for 929.	0.70	\$190.00	\$133.00
5/27/2011	SMW	Compliance Preparation Preparation of workpapers and returns in OneSource for entity LB Asia Pacific Singapore PTE LTD 031D 5471 & related subsidiary 8858s.	1.80	\$190.00	\$342.00
5/28/2011	PDL	Compliance Preparation Compliance preparation of 5471 DivCon workpaper for 2010 tax return preparation and test with 2 entities	5.00	\$190.00	\$950.00
5/31/2011	PDL	Foreign Tax Credit Analysis Preparation of FTC analysis for presentation to management (LBIE, PTG, LBJ and New century) and preparation of tax returns for IRS audit	6.00	\$190.00	\$1,140.00
5/31/2011	SMW	Compliance Preparation Preparation of workpapers for entity LB Investment Consulting - Shanghai 021D 5471.	0.40	\$190.00	\$76.00
5/31/2011	SMW	Compliance Preparation Preparation of workpapers for entity Hercules YK 022D 5471.	0.40	\$190.00	\$76.00
5/31/2011	SMW	Compliance Preparation Preparation of workpapers for entity Chiara Finance Sarl 01V6 5471.	0.40	\$190.00	\$76.00
5/31/2011	SMW	Compliance Preparation Preparation of workpapers for entity Capital Turkey 01U1 5471.	0.40	\$190.00	\$76.00
5/31/2011	SMW	Compliance Preparation Preparation of workpapers for entity First City Investment 01S2 5471.	0.40	\$190.00	\$76.00
5/31/2011	BAB	Compliance Review Compliance Review: Follow up on DivCon entity 302 regarding E&P reconciliation.	0.30	\$190.00	\$57.00
5/31/2011	BAB	Compliance Review Compliance Review: Follow up on assistance updated information for 929.	0.20	\$190.00	\$38.00
5/31/2011	BAB	Compliance Review Compliance Review: Review, analysis and research regarding reconciliation of DivCon E&P pool layers and tax pool layers, updating Sch J workpapers, including updating OneSource for calendar year change for 00C8, 0061, 0083, 057A, EFO180 and questions on EF0031.	6.00	\$190.00	\$1,140.00
5/31/2011	JMO	Compliance Review	4.00	\$190.00	\$760.00



## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Jun 5, 2011  
Invoice Num: 228  
Billing From: May 01, 2011  
Billing To: May 31, 2011

### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

		Compliance Review of 2010 International Tax Returns. Review of Final non-A&M Administered Div Con Returns - 5471s.		
5/31/2011	SMW	Compliance Preparation Preparation of workpapers for entity Horizons Asia Resources Limited 5471.	0.40	\$190.00
				\$76.00
				<b>Total Service Amount: \$113,335.00</b>

### Reimbursable Expenses:

5/1/2011	JMO	Postage		\$30.00
		Judge Peck - Fee for conf call		
5/2/2011	BAB	Travel - Cab		\$20.00
		Travel from Newark Airport to Newark Penn Station to take PATH to Jersey City in order to attend client meetings and work on client site from 05/02/2011 to 05/06/2011.		
5/2/2011	JMO	Travel - Cab		\$42.00
		Cab to/from Amtrak and Home - for client requested travel		
5/2/2011	DDD	Travel - Train		\$131.00
		Travel from Washington, DC to Jersey City, NJ to work with Lehman tax professional per request of client in Jersey City, NJ from 5/2/11 to 5/6/11 via Amtrak Train		
5/2/2011	DDD	Hotel		\$952.36
		Hyatt Regency Jersey City, NJ on 5/2/11 to 5/6/2011 for meetings and work with Lehman tax team in Jersey City, NJ per request of Lehman tax department		
5/2/2011	DDD	Meals - Per Diem		\$305.00
		Meals per Diem for work performed in Jersey City, NY as requested to work on site with the Lehman team from 5/2 to 5/6/2011		
5/3/2011	JMO	Meals - Client Attending		\$143.64
		Working dinner with Tax Team - including client (Barb Barissi, PDL, Dixie Duncan, JMO).		
5/4/2011	JMO	Travel - Metro		\$20.00
		PATH Metro card - in lieu of cab to travel from Newark Penn station to Jersey City		
5/4/2011	JMO	Meals - Client Attending		\$84.77
		Tax Dept - light snacks after TEI Meeting in city.		
5/5/2011	JMO	Travel - Metro		\$2.10
		PATH Metro card - in lieu of cab to travel from Newark Penn station to Jersey City		
5/5/2011	JMO	Meals - Per Diem		\$214.00
		Per Diem 5/2/11 - 5/5/11 - for travel to JC for client meetings/management of int'l tax compliance - as requested by client (less one group dinner).		
5/5/2011	JMO	Hotel		\$714.10
		Hotel Hyatt Jersey City 5/2/11 - 5/5/11 for travel to JC as requested by client to manage int'l tax compliance		
5/5/2011	PDL	Travel - Cab		\$75.00
		Transportation from San Francisco airport to Sunnyvale, CA - return from work and meetings in Jersey City as required by Client		
5/5/2011	PDL	Travel - Cab		\$78.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

### Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Jun 5, 2011  
**Invoice Num:** 228  
**Billing From:** May 01, 2011  
**Billing To:** May 31, 2011

#### International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)

##### Reimbursable Expenses:

		Transportation from 101 Hudson (Client site) to JFK NY Airport - return from work and meetings in Jersey City as required by Client	
5/5/2011	PDL	Meals - Per Diem	\$244.00
		Per-diem - 4 days for meals & incidentals while working in Jersey City 5/2 to 5/5 as required by Client	
5/5/2011	PDL	Hotel	\$951.68
		Hotel - 5/2 TO 5/5/11 while working at client site in Jersey City, NJ as required by Client	
5/5/2011	PDL	Travel - Baggage Fee	\$25.00
		Baggage fee for travel from Jersey City, NJ to San Francisco, CA for client meetings and work at client site as required by Client.	
5/6/2011	BAB	Travel - Cab	\$20.00
		Travel from Newark Penn Station to Newark airport to return home from client meetings and work on client site from 05/02/2011 to 05/06/2011.	
5/6/2011	DDD	Travel - Train	\$131.00
		Travel from Jersey City, NJ to Washington, DC to work with Lehman tax professional per request of client in Jersey City, NJ from 5/2 to 5/6/2011	
5/6/2011	BAB	Travel - Airline	\$419.40
		Air Travel from Grand Rapids, Michigan to Jersey City, New Jersey in coach class for client meetings and work at client site as required by Client from 05/02/2011 to 05/06/2011.	
5/6/2011	BAB	Travel - Cab	\$25.00
		Travel from Grand Rapids airport to home in order to return home from client meetings and work on client site from 05/02/2011 to 05/06/2011.	
5/6/2011	BAB	Hotel	\$952.36
		Hyatt Regency, Jersey City from 05/02/2011 to 05/06/2011 for required client meetings and work on client site as required by client.	
5/6/2011	BAB	Meals - Per Diem	\$244.00
		Per diem for meals while in Jersey City from 05/02/2011 to 05/06/2011 for client meetings and work at client site as required by Client.	
5/11/2011	JMO	Postage	\$26.88
		Fed Ex - Bankruptcy Court (April Filing)	
5/11/2011	JMO	Postage	\$48.81
		Fed Ex - Bankruptcy Court (March Filing)	
5/11/2011	JMO	Postage	\$10.40
		copies - Billing at court limited amount (.10/copy) - 104 pages	
5/16/2011	DDD	Travel - Train	\$49.00
		Travel from Washington, DC to Jersey City, NJ to work with Lehman tax professional per request of client in Jersey City, NJ from 5/16 to 5/20/11 via Amtrak Train	
5/16/2011	DDD	Meals - Per Diem	\$305.00
		Meals per Diem for work performed in Jersey City, NY as requested to work on site with the Lehman team from 5/16 to 5/20/2011	
5/16/2011	JMO	Travel - Cab	\$42.00
		Cab to/from Amtrak and Home - for client requested travel	

# **The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## **Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Jun 5, 2011  
**Invoice Num:** 228  
**Billing From:** May 01, 2011  
**Billing To:** May 31, 2011

### **International Tax Compliance - US Info Returns (2011-011:) - Managed by (JMO)**

#### **Reimbursable Expenses:**

5/16/2011	DDD	Travel - Train	\$109.00
		Travel from to Jersey City, NJ to Washington, DC to work with Lehman tax professional per request of client in Jersey City, NJ from 5/16 to 5/20/2011	
5/16/2011	DDD	Hotel	\$953.04
		Hyatt Regency Jersey City, NJ on 5/16 for meetings and work with Lehman tax team in Jersey City, NJ per request of Lehman tax department	
5/16/2011	DDD	Mileage	\$18.00
		Travel from 3550 N. Somerset Street, Arlington, VA (home) to Union Station, Washington DC to take the Amtrak train to Jersey City, NJ and return from Union Station to home 4 one way trips at 9 miles for a total of 36 miles	
5/18/2011	JMO	Travel - Metro	\$4.20
		Light Rail card - in lieu of cab to travel from Newark to Jersey City	
5/19/2011	JMO	Meals - Per Diem	\$244.00
		Per Diem 5/16/11-5/19/11 - for travel to JC for client meetings/management of int'l tax compliance - as requested by client (less one group dinner).	
5/19/2011	JMO	Hotel	\$714.78
		Hotel Hyatt Jersey City 5/16/11-5/19/11 for travel to JC as requested by client to manage int'l tax compliance	
5/23/2011	JMO	Travel - Cab	\$42.00
		Cab to/from Amtrak and Home - for client requested travel	
5/26/2011	JMO	Hotel	\$714.78
		Hotel Hyatt Jersey City 5/23/11-5/26/11 for travel to JC as requested by client to manage int'l tax compliance	
5/26/2011	JMO	Meals - Per Diem	\$244.00
		Per Diem 5/23/11-5/26/11 - for travel to JC for client meetings/management of int'l tax compliance - as requested by client (less one group dinner).	
5/31/2011	JMO	Travel - Train	\$98.00
		Travel from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - week of 8/8/11	
5/31/2011	JMO	Travel - Train	\$119.20
		Travel from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - week of 7/11/11	
5/31/2011	JMO	Travel - Train	\$98.00
		Travel from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - week of 8/1/11	
5/31/2011	JMO	Travel - Train	\$98.00
		Travel from Washington DC to Newark Penn Station via Amtrak - coach class - for work and meetings in Jersey City as requested by Client - week of 7/25/11	

**Total Expenses:** \$9,763.50

**Amount Due This Invoice:** \$123,098.50

**The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

**Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Jun 5, 2011

**Invoice Num:** 229

**Billing From:** May 01, 2011

**Billing To:** May 31, 2011

**International Tax Compliance - 1118 Prep (2011-012:) - Managed by (JMO)**

**Professional Services:**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
5/20/2011	JMO	Compliance Preparation Compliance Preparation of 2010 International Tax Returns. Review of updated Subpart F Inclusions report with Barb.	2.20	\$350.00	\$770.00

**Total Service Amount:** \$770.00

**Amount Due This Invoice:** \$770.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Jun 5, 2011

**Invoice Num:** 230

**Billing From:** May 01, 2011

**Billing To:** May 31, 2011

### Real Estate JV Compliance - Review (2011-014:) - Managed by (JMO)

#### Professional Services:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
5/4/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax Director.	6.60	\$190.00	\$1,254.00
5/5/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax Director.	8.00	\$190.00	\$1,520.00
5/6/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax Director.	3.00	\$190.00	\$570.00
5/11/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax Director.	1.50	\$190.00	\$285.00
5/12/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax Director.	0.50	\$190.00	\$95.00
5/16/2011	JMO	Compliance Review Compliance Review of 2010 JV Real Estate Returns - review with Bill.	1.80	\$190.00	\$342.00
5/16/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax Director.	2.50	\$190.00	\$475.00
5/17/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax Director.	3.50	\$190.00	\$665.00
5/18/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax Director.	3.00	\$190.00	\$570.00
5/18/2011	JMO	Compliance Review Compliance Review of 2010 Real Estate Joint Venture Partnership tax returns. Discussion with Stephanie DeYoung and LB IT re: new Real Estate In Box.	1.80	\$190.00	\$342.00
5/19/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax Director.	7.80	\$190.00	\$1,482.00

## The O'Neil Group, LLC

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

## Invoice

Jeffrey Ciorgoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

Invoice Date: Jun 5, 2011  
Invoice Num: 230  
Billing From: May 01, 2011  
Billing To: May 31, 2011

### Real Estate JV Compliance - Review (2011-014:) - Managed by (JMO)

Date	Employee	Description	Hours	Rate	Amount
5/19/2011	JMO	Compliance Review Compliance Review of 2010 Real Estate Joint Venture Partnership tax returns. Update to Guidelines to incorporate new Real Estate In Box.	1.80	\$190.00	\$342.00
5/20/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax Director.	4.00	\$190.00	\$760.00
5/23/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax Director.	2.00	\$190.00	\$380.00
5/23/2011	SMW	Compliance Review Review of workpapers and returns for MAIT Holdings Owner LLC.	1.50	\$190.00	\$285.00
5/23/2011	JMO	Compliance Review Compliance Review of 2010 Real Estate Joint Venture Partnership tax returns. Review with Scott Wakerly.	1.70	\$190.00	\$323.00
5/25/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax Director.	2.50	\$190.00	\$475.00
5/25/2011	SMW	Compliance Review Review of workpapers and returns for MAIT Holdings Owner LLC.	2.00	\$190.00	\$380.00
5/25/2011	SMW	Compliance Review Review of workpapers and returns for MAIT Holdings Owner LLC.	1.10	\$190.00	\$209.00
5/26/2011	BRW	Compliance Review Compliance Review JV Partnership Real Estate Returns and send comments to tax preparer and/or Stephanie DeYoung, A&M Tax Director.	3.80	\$190.00	\$722.00
5/26/2011	JMO	Compliance Review Compliance Review of 2010 Real Estate Joint Venture Partnership tax returns. Repo Meeting with John Shanahan.	1.80	\$190.00	\$342.00
5/27/2011	SMW	Compliance Review Review of workpapers and returns for MAIT Holdings Owner LLC.	0.30	\$190.00	\$57.00

Total Service Amount: \$11,875.00

Amount Due This Invoice: \$11,875.00

**The O'Neil Group, LLC**

4431 P Street  
Washington, DC 20007-  
Tel: 202-965-2878 Fax: 202-355-7610  
jacque.oneil@oneiltaxteam.com  
www.oneiltaxteam.com

**Invoice**

Jeffrey Ciongoli, Managing Director  
Lehman Brothers Holdings Inc.  
101 Hudson Street  
11th Floor  
New Jersey, NJ 073024585

**Invoice Date:** Jun 5, 2011  
**Invoice Num:** 231  
**Billing From:** May 01, 2011  
**Billing To:** May 31, 2011

**Intl Tax Compliance - 08 Amended US Info Return (2011-016:) - Managed by (JMO)**

**Professional Services:**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
5/12/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return - update in analysis of domestic taxable income.	0.80	\$190.00	\$152.00
5/17/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return -review filing of Amended 5471s and input into OneSource with Barb.	2.20	\$190.00	\$418.00
5/17/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return -review filing of Disclosure for Foreign Bank Accounts with Charlie and Mike.	0.80	\$190.00	\$152.00
5/23/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return -review filing of Amended 1120 with Sal and John.	1.80	\$190.00	\$342.00
5/24/2011	JMO	Compliance Preparation Compliance Preparation of 2008 Amended Fed Return -review filing of Amended 1120 with Fritzner, Hilda and Sal.	2.20	\$190.00	\$418.00

**Total Service Amount:** \$1,482.00

**Amount Due This Invoice:** \$1,482.00